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Proposed Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:  
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :  
:  
Debtors. : Jointly Administered  
- - - - - x

**DECLARATION OF GREGG M. GALARDI IN SUPPORT OF DEBTORS'  
APPLICATION FOR ORDER PURSUANT TO BANKRUPTCY CODE SECTIONS  
327(a) AND 329, BANKRUPTCY RULES 2014 AND 2016, AND LOCAL  
RULES 2016-1 AND 2014-1 AUTHORIZING EMPLOYMENT AND  
RETENTION OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND  
AFFILIATES AS BANKRUPTCY COUNSEL TO THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE AS OF THE PETITION DATE**

I, Gregg M. Galardi, hereby declare that the  
following is true and correct to the best of my knowledge,  
information, and belief:

1. I am a member of the firm of Skadden, Arps,  
Slate, Meagher & Flom LLP ("Skadden, Arps" or the "Firm"),

which maintains offices for the practice of law at, among other places, One Rodney Square, 10th and King Streets, Wilmington, Delaware 19899-0636. I am admitted in, practicing in, and a member in good standing of the bars of the State of Delaware, the United States District Court for the District of Delaware, the District of Columbia, the State of New York, the United States District Court for the Southern District of New York, the United States District Court for the Eastern District of Michigan, the United States Court of Appeals for the Third Circuit, and the United States Court of Appeals for the Fourth Circuit.

2. I submit this declaration pursuant to sections 327(a) and 329 of title 11 of the United States Code (the "Bankruptcy Code") and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") in support of the Debtors' Application for Order pursuant to Bankruptcy Code Sections 327(a) and 329 and Bankruptcy Rules 2014 and 2016 Authorizing Employment and Retention of Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates as Bankruptcy Counsel for Debtors and Debtors in Possession Effective as of the Petition Date (the

"Application"),<sup>1</sup> filed contemporaneously herewith by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors" or the "Company").<sup>2</sup> Except as otherwise indicated herein, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.<sup>3</sup>

#### **QUALIFICATION OF PROFESSIONALS**

3. The Company engaged Skadden, Arps to work with the Company and the Company's other advisors regarding the Company's liquidity issues and restructuring efforts, which engagement was formalized in an engagement agreement between the Company and Skadden, Arps, dated September 1,

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<sup>1</sup> Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Application.

<sup>2</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

<sup>3</sup> Certain of the disclosures herein related to matters within the knowledge of attorneys of Skadden, Arps and are based on information provided by them.

2008 (the "Engagement Agreement"). A copy of the Engagement Agreement is attached hereto as Exhibit A.

4. Pursuant to the Engagement Agreement, Skadden, Arps was retained by the Company to provide legal advice to the Company in connection with the Company's efforts to respond to its financial circumstances, including a possible restructuring of its financial affairs and capital structure, and, as necessary, preparation of documents related to, and representation in any reorganization cases filed under chapter 11.

5. Since being retained, Skadden, Arps has worked closely with the Company with respect its restructuring efforts, including (without limitation) negotiating and advising the Company with respect to store closings, vendor negotiations, cross-border case issues, employment and tax matters, and certain aspects of debtor in possession financing. As a result, Skadden, Arps has become uniquely familiar with the Company's business affairs and many of the potential legal issues that may arise in the context of these cases. Skadden, Arps has provided advice and assisted the Company in all aspects of their restructuring efforts and the preparation of these cases, including negotiating and drafting of the various

first-day motions and other documents and pleadings necessary for the successful filing of these cases.

6. Skadden, Arps understands that the Company originally selected Skadden, Arps as its restructuring counsel because of the Firm's prior experience with the Company and the Firm's experience and knowledge in the field of debtors' and creditors' rights and business reorganizations under chapter 11 of the Bankruptcy Code. Skadden, Arps believes that it has assembled a highly qualified team of professionals and paraprofessionals to provide services to the Company during these cases.

7. I am a member of the Firm's corporate restructuring department and one of the principal Skadden, Arps attorneys working on the engagement from the Firm's Delaware office. I have extensive experience in corporate restructurings and related matters, and have over seventeen (17) years of experience in chapter 11 reorganization cases nationwide, including numerous debtor representations such as In re Goody's Home Clothing, Inc., In re Plastech Engineered Products, Inc., In re Tweeter Home Entertainment Group, Inc., In re Radnor Holdings Corp., In re Ultimate Electronics, Inc., In re The IT Group, In re Polaroid Corp., In re Stone & Webster, Inc., In re Eagle Food

Centers, Inc., and In re Levitz Furniture Inc. I have also represented secured lenders, providers of debtor in possession financing, unsecured creditors, and potential purchasers of assets.

8. Other professionals and paraprofessionals in the Firm's corporate restructuring practice and in other practice areas, many of whom also have extensive experience in corporate restructuring generally and debtor representations in reorganization cases specifically, will participate in the representation of the Company in these cases.

9. Due to the Firm's experience and knowledge in the field of debtors' and creditors' rights and business reorganizations under chapter 11 of the Bankruptcy Code and familiarity with the businesses of Circuit City Stores, Inc. ("Circuit City") and its subsidiaries through its prepetition representation, Skadden, Arps believes that it is well qualified and uniquely able to act on the Company's behalf and to guide it through these reorganization cases. Accordingly, subject to this Court's approval of the Application, Skadden, Arps is willing to perform the services requested by the Company, as set forth herein and in the Engagement Agreement.

**SERVICES TO BE RENDERED**

10. The Debtors have requested that Skadden, Arps render various services to the Debtors, including (without limitation) the following:

- (a) advising the Debtors with respect to their powers and duties as debtors and debtors in possession in the continued management and operation of their businesses and properties;
- (b) attending meetings and negotiating with representatives of creditors and other parties in interest, and advising and consulting on the conduct of the cases, including all of the legal and administrative requirements of operating in chapter 11;
- (c) taking all necessary action to protect and preserve the Debtors' estates, including the prosecution of actions on their behalf, the defense of any actions commenced against those estates, negotiations concerning litigation in which the Debtors may be involved, and objections to claims filed against the estates;
- (d) preparing, on behalf of the Debtors, motions, applications, answers, orders, reports, and papers necessary to the administration of the estates;
- (e) preparing and negotiating on the Debtors' behalf plan(s) of reorganization, disclosure statement(s), and all related agreements and/or documents, and taking any necessary action on behalf of the Debtors to obtain confirmation of such plan(s);
- (f) advising the Debtors in connection with any sale of assets;
- (g) performing other necessary legal services and providing other necessary legal advice to the

Debtors in connection with these chapter 11 cases; and

(h) appearing before this Court, any appellate courts, and the United States Trustee, and protecting the interests of the Debtors' estates before such courts and the United States Trustee.

11. Skadden, Arps understands that the Company has filed or will file retention applications for other professionals in these cases and the Firm has advised the Company that it will take all appropriate steps to avoid unnecessary and wasteful duplication of efforts by any other professionals retained in these cases. In particular, Skadden, Arps understands that the Company has also retained the law firms of Kirkland & Ellis, LLP ("Kirkland") and Wilmer, Cutler, Pickering Hale & Dorr, LLP ("Wilmer") to serve as special counsel. Kirkland will serve as special counsel in connection with the Company's efforts to secure financing, issues related to the use of cash collateral and other financing matters. Wilmer will serve as counsel with respect to issues arising in respect of the securities laws, including preparing reports and filings with the Securities and Exchanges Commission. In addition, Skadden, Arps understands that the Debtors have retained the law firm of McGuireWoods, LLP to serve as co-counsel and local bankruptcy counsel to the Debtors.



**DISINTERESTEDNESS OF PROFESSIONALS**

12. To the best of my knowledge, and except as otherwise set forth herein, the partners, counsel, and associates of Skadden, Arps (a) do not have any connection with any of the Debtors, their affiliates, their creditors, or any other party in interest, or their respective attorneys and accountants, the United States Trustee for the Eastern District of Virginia or any person employed in the office of the same, or any judge in the United States Bankruptcy Court or the United States District Court for the Eastern District of Virginia or any person employed in the offices of the same, (b) are "disinterested persons," as that term is defined in Bankruptcy Code section 101(14), and (c) do not hold or represent any interest adverse to the estates.

13. Skadden, Arps in the past has represented, currently represents, and in the future likely will represent certain creditors of the Debtors and other parties in interest in matters unrelated to the Debtors, the Debtors' reorganization cases, or such entities' claims against or interests in the Debtors. Prior to the commencement of these cases, Skadden, Arps conducted a disclosure review with respect to the Debtors and the

significant parties in interest in the Debtors' cases, which disclosure review has continued since the commencement of the Debtors' cases. Of the Debtors and their non-Debtor affiliates, and of the Debtors' current and former directors and officers, the Debtors' major shareholders, prepetition and proposed postpetition secured lenders, largest merchandise creditors, largest vendors, fifty largest unsecured creditors, consignors, credit card companies and processors, insurance providers, third party administrators, utility providers, real property lessors, sublessees, personal property lessors, banks, liquidators, litigation counterparties, and restructuring and other ordinary course professionals (all identified by the Debtors during the months of October and November 2008<sup>4</sup>), Skadden, Arps currently represents, or has represented in the past the following entities (or their affiliates or beneficial owners):

14. **The Debtors.** As set forth above, by the Engagement Letter dated September 1, 2008, Circuit City retained Skadden, Arps to represent the Debtors in connection with their restructuring efforts, and, since

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<sup>4</sup> A list of the entities identified by the Debtors is attached hereto as Exhibit B.

that date, the Firm has represented the Debtors in that capacity. Although dated September 1, 2008, the Engagement Letter was not entered into until sometime after the first week of September.

15. Prior to September 1, 2008, the Firm represented Circuit City and certain other Debtors (the "Circuit City Entities") in connection with various matters, including a divestiture of certain assets. All of these matters were unrelated to the Debtors' restructuring efforts, and the Firm's representation of the Circuit City Entities was concluded by the end of November 2007.

16. Prior to entering into the Engagement Agreement, Skadden, Arps has also represented other entities in matters related to the Debtors. In particular, the Firm represented an entity (the "Potential Transaction Party")<sup>5</sup> in connection with its potential interest in pursuing a strategic transaction with the Debtors. By the end of July 2008, the Potential Transaction Party ceased actively pursuing a strategic transaction.

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<sup>5</sup> Due to the confidential nature of the representation the Firm has not disclosed the name of the Potential Transaction Party publicly. However, the Firm will provide the name of the Potential Transaction Party to the Court, counsel to any official committee appointed in these cases, and the Office of the United States Trustee for the Eastern District of Virginia.

17. In late August 2008, the Firm was contacted by the Debtors concerning their restructuring efforts. At that time, the Firm was no longer actively representing the Potential Transaction Party in connection with the potential strategic transaction. Nonetheless, the Firm disclosed to the Debtors the Firm's involvement and approached the Potential Transaction Party regarding Skadden, Arps' potential engagement by the Debtors. Prior to executing the Engagement Agreement, the Firm obtained a waiver from the Potential Transaction Party, which included an agreement that the Firm may be adverse to the Potential Transaction Party in connection with matters related to the Debtors.

18. Moreover, out of an abundance of caution and to preserve all confidential information relating to the Potential Transaction Party's interest in the Debtors, the Firm agreed to and did impose an ethical wall between those attorneys and employees who represented the Potential Transaction Party in the past or might represent the Potential Transaction Party in the future (on unrelated matters) and those attorneys and employees working on the Debtors' matters.

19. Additionally, in the past, Skadden, Arps has represented entities or their affiliates in matters related to Circuit City, however, those representations have been concluded as set forth below. Specifically, the Firm represented: (i) Bank One, now Chase Bank USA, in its purchase of a credit card portfolio from the Debtors, which matter concluded in or about January 2004; (ii) an affiliate of Sigmund Sommer Properties in the sale of one of the Debtors' distribution centers, which matter concluded in or about November 2006; (iii) Bank of America in several receivables transactions involving the Debtors and their a non-Debtor affiliate, First North American National Bank, which transactions occurred and concluded at various times between 1994 and June of 2007; and (iv) a firm client regarding potential intellectual property matters involving Circuit City, which representation was concluded in January of 2008.

20. Finally, Skadden, Arps is currently representing JP Morgan Chase Bank as a defendant in a consolidated class action lawsuit brought under the Sherman Act and styled In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation. The named plaintiffs in the lawsuit are store merchants, and no class

has yet been certified. None of the Debtors is a named plaintiff; however, because the Debtors are merchants, under the currently proposed class definition, one of the Debtors would likely be a member of the certified class.

21. **Directors and Officers.** In the early 1990s, Skadden, Arps represented Don Kornstein, one of Circuit City's directors, in a personal matter relating to Mr. Kornstein's position as Chief Executive Officer of a company unrelated to the Debtors. The Skadden, Arps' attorney who represented Mr. Kornstein in the matter remains personal friends with Mr. Kornstein.

22. **Businesses Affiliated with Directors and Officers.** Skadden, Arps previously represented certain affiliates of Iconix Brand Group Inc. in matters unrelated to the Debtors. James A. Marcum is a director of Iconix Brand Group Inc., and is also currently the Vice Chairman, Chief Executive Officer, Acting President, and a director of Circuit City.

23. Skadden, Arps currently represents Nisource, Inc. and Aon Corporation in matters unrelated to the Debtors. Carolyn Y. Woo is a director of Nisource Inc. and Aon Corporation, and is also currently a director of Circuit City.

24. Skadden, Arps currently represents Wabco Holdings in matters unrelated to the Debtors. James F. Hardyman is Chairman of the Board of Wabco Holdings, and is also currently a director of Circuit City. The Firm also currently represents certain affiliates of Textron Lycoming Corporation, of which James F. Hardyman is Chairman of the Board, in matters unrelated to Circuit City.

25. Skadden, Arps currently represents True Value Company in matters unrelated to the Debtors. Lyle G. Heidemann is President and Chief Executive Officer of True Value Company, and is also currently a director of Circuit City.

26. Skadden, Arps also currently represents The Brink's Company in matters unrelated to the Debtors. Ronald L. Turner is a director of The Brink's Company, and is also currently a director of Circuit City.

27. Skadden, Arps currently represents certain affiliates of Stride Rite Sourcing International Inc. in matters unrelated to the Debtors. J. Patrick Spainhour is the Executive Vice President of Stride Rite Sourcing International Inc., and is also currently a director of the Debtors.

28. Skadden, Arps currently represents certain affiliates of Varsity Brands, Inc., of which Don R. Kornstein is a Director. Don R. Kornstein is also currently a director of the Debtors.

29. Finally, Skadden, Arps currently represents Sunoco Inc, and previously represented Air Products and Chemicals Inc. and Centex Corporation, of which Ursula O. Fairbairn is a director. Ursula O. Fairbairn was formerly a director of the Debtors.

30. **Shareholders:** Of the Debtors' five percent (5%) or greater shareholders, Skadden, Arps has represented the following entity (or its affiliates or beneficial owners) in matters unrelated to the Debtors: HBK Investments LP.

31. **Prepetition and Postpetition Secured Lenders.** Skadden, Arps currently represents and has represented in the past the following entities (or their affiliates or beneficial owners), in matters unrelated to the Debtors (except as set forth above): Bank of America, N.A., Burdale Finance Ltd., Capital One Leverage Finance Corporation, Fifth Third Bank, General Electric Capital Corporation, GMAC Commercial Finance LLC, JP Morgan Chase Bank, N.A., National City Business Credit, Inc., PNC Bank,



N.A., SunTrust Bank, Textron Financial Corporation, UBS Loan Finance LLC, Wachovia Capital Finance Corporation and Wells Fargo Retail Finance, LLC.

32. **Potential Transaction Parties.** As part of their restructuring efforts, the Debtors are investigating various sale and other restructuring transactions. Skadden, Arps represents or has represented a number of the potential transaction parties on matters unrelated to the Debtors; however, because of confidential concerns, I have not identified those potential transaction parties in this Declaration.

33. **Merchandise Creditors.** Of the Debtors' fifty largest unsecured merchandise creditors, Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) in matters unrelated to the Debtors: Apple Computer Inc., Audiovox Corporation, Buena Vista Home Video, Columbia Tristar Home Video, Eastman Kodak Company, Electronic Arts, Epson America Inc., Fox Home Entertainment, Hewlett-Packard, Lenovo Inc., Linsys, Olympus Corporation, Omnimount Systems Inc., Panasonic North America, Paramount Home Video, Samsung Electronics America Inc., Samsung Opto Electronics Inc., Sandisk

Corporation, Sony Computer Entertainment, Sony Electronics, Toshiba America Consumer Products, Toshiba Computer Systems Division, Warner Home Video and Zenith Electronics Corporation.

34. **Vendors and Major Contract Parties.** Of the Debtors' fifty largest unsecured vendors, Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) in matters unrelated to the Debtors: JLG Industries Inc., NFL Enterprises LLC, Orbis Corporation, Samsung Electronics America Inc., Shopping.Com Inc., Shopzilla Inc., Sony, Streater Inc., Trane Inc. and Verizon.

35. **Fifty Largest Unsecured Creditors.** Of the Debtors' fifty largest unsecured creditors, Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) in matters unrelated to the Debtors: Advertising.com, Apex Digital Inc., Audiovox Corporation, Columbia Tristar Home Video, Eastman Kodak Company, Fox Home Entertainment, Hewlett-Packard, IBM, InComm, Kensington Computer Products Group, Lenovo Inc., Lexar Media Inc., Linksys, Olympus Corporation, Omnimount Systems

Inc., Panasonic North America, Paramount Home Video, Samsung Electronics America, Sandisk Corporation, Sony Computer Entertainment, Sony Electronics Inc., Toshiba America Consumer Products, Toshiba Computer Systems Division, Warner Home Video and Zenith Electronics.

36. **Consignors.** Skadden, Arps currently represents or has represented in the past the following consignment vendors (or their affiliates or beneficial owners) in matters unrelated to the Debtors: Intuit Inc., Memorex Products Inc. and Panasonic Consumer Electronics Company.

37. **Credit Card Companies and/or Processors.** Skadden, Arps currently represents or has represented in the past the following credit card companies and/or credit card processors (or their affiliates or beneficial owners) in matters unrelated to the Debtors: American Express, Chase Bank USA, Discover Card, MasterCard and Visa Inc.

38. **Insurers.** Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) who are insurance providers or insurance administrators for the Debtors in matters unrelated to the Debtors: American Home Assurance Company, Arch Insurance Group, Continental Casualty

Company, Fireman's Fund Insurance Company, Great American Insurance Company, Industrial Risk Insurers, Integon Specialty Insurance Company, Lexington Insurance Company, Liberty Mutual Fire Insurance Company, National Liability and Fire Insurance Company, Ohio Casualty Insurance Company, Princeton Excess and Surplus Lines Insurance Company, St. Paul Mercury Insurance Company, Westchester Surplus Lines Insurance Company and Zurich American Insurance Company.

39. **Third Party Administrators.** Skadden, Arps currently represents or has represented in the past the following third party administrators (or their affiliates or beneficial owners) in matters unrelated to the Debtors: Aon Inc., Assurant Inc., IBM, Marsh USA Inc. and Wachovia Bank, N.A.

40. **Utility Providers.** Skadden, Arps currently represents or has represented in the past the following utility providers (or their affiliates or beneficial owners) in matters unrelated to the Debtors: American Electric Power Company, Alabama Power, Allegheny Power, Alltel, Arizona Public Service Company, Aquila Inc., Arch Wireless, Arkansas Oklahoma Gas Corporation, AT&T, Ameritech, Bell South, AT&T Mobility, Atlantic City

Electric, Atmos Energy, Avaya, Bangor Gas Company of Maine, Bay State Gas, Baltimore Gas and Electric, American Water Company, Cascade Natural Gas, CenterPoint Energy Services Inc., Central Maine Power, City of Glendale, California Water and Power, City of Richmond, City of San Diego California, Cleco Power LLC, Columbia Gas of Kentucky, Columbia Gas of Maryland, ComEd, Comcast, Con Edison, Connecticut Light and Power, Connecticut Natural Gas Corporation, Consumers Energy, Cox Communications, Dayton Power and Light, Delmarva Power, Direct Energy, Dominion East Ohio, Duke Energy, Duquesne Light Company, El Paso Electric Company, El Paso Water Utilities, Embarq Communications, Entergy, Equitable Gas Company, Florida Power and Light Company, Georgia Power, Golden State Water Company, Gulf Power, Hawaiian Telecom, Idaho Power, Indianapolis Power and Light, Insight, Jersey Central Power and Light, Kansas City Power and Light Company, Kentucky Utilities Company, Long Island Power Authority, Los Angeles Department of Water and Power, Met-Ed, MidAmerican Energy Company, Mississippi, National Fuel, National Grid, Nevada Power Company, New England Gas Company, New Hampshire Gas Corporation, Nextel Communications, New York State Electric and Gas, Ohio Edison, Oklahoma Natural Gas Company, Orange

and Rockland Utilities, Pacific Gas and Electric, Peco Energy Company, Peoples Gas, Potomac Electric Power Company, Philadelphia Gas Works, Piedmont Natural Gas, Portland General Electric, Progress Energy Carolinas Inc., Public Service Electric and Gas Company, Public Service Company of North Carolina, Puerto Rico Telephone, Puget Sound Energy, Questar Gas, Qwest, Research In Motion, Rochester Gas and Electric, San Diego Gas and Electric, South Carolina Electric and Gas, Semco Energy Gas Company, Sempra Energy Solutions, Sierra Pacific Power Company, Skytel, Southern California Edison, Southern California Gas, Sprint, Suez Energy Resources, Surewest, TMobile, TDS Telecom, Tampa Electric Company, Toledo Edison, Tucows Com, TXU Energy, Valencia Water Company of California, Vectren Energy Delivery, Verizon, Verizon Online, Verizon Wireless, Washington Gas, WaterOne, Wisconsin Electric, Wisconsin Gas, Westar Energy, Western Massachusetts Electric, Windstream, Xcel Energy and Yankee Gas Services.

41. **Real Property Lessors.** Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) who are real property lessors of the Debtors in matters unrelated to the Debtors: Accent Homes Inc,

Alameda Associates, AMB Property LP, American National Bank and Trust Company of Chicago, Burnham Pacific Properties, Centro Properties Group, Developers Diversified Realty Corporation, Federal Realty Investment Trust, The Irvine Company LLC, KNP Investments, Macy's Central, The Prudential Insurance Company of America, Simon Property Group, Sigmund Sommer Properties, RREEF America REIT II Corporation VV and The Wilmington Trust Company.

42. **Sublessees.** Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) who are real property sublessees of the Debtors in matters unrelated to the Debtors: \$1.00 Stuff Inc., American Outdoor Advertising, AutoZone Northeast Inc., Carmax Business Services LLC, Charlie Brown's Steakhouse, Dollar Tree Stores Inc., The International House of Pancakes, Maggiano's, New Colorado Daily, Inc., The Solo Cup Company, Staples, The Sports Authority, Tire Kingdom Inc., Viacom Outdoor, Toys R Us Inc., GE Transportation Systems and DHL Global Business Services.

43. **Personal Property Lessors.** Skadden, Arps currently represents or has represented in past the following entities (or their affiliates or beneficial

owners) who are significant personal property lessors in matters unrelated to the Debtors: Avaya Financial Services, GE Fleet Services, IBM, Hewlett Packard Company and Toshiba.

**44. Banks Utilized in the Company's Cash**

**Management System.** Skadden, Arps currently represents or has represented in the past the following banks, which are utilized in the Debtors' cash management system (or their affiliates or beneficial owners), in matters unrelated to the Debtors: American Savings Bank, AmSouth Bancorporation, Banco Popular, Bank of America, CRP Securities LLC, Chase Bank, Fifth Third Bank, Fifth Third Securities, JP Morgan Securities Inc., Lehman Brothers, Merrill Lynch Global Institutional Advisory Division, RBC Dain Rauscher, SunTrust, UBS Financial Services Inc., Wachovia Bank and Securities and Wells Fargo.

**45. Liquidators.** Skadden, Arps currently represents or has represented in the past the following entities (or their affiliates or beneficial owners) who are serving as liquidators for the Debtors, in matters unrelated to the Debtors: Gordon Brothers Retail Partners LLC and Hilco Merchant Resources LLC.



46. **Litigation Counterparties.** Skadden, Arps currently represents or has represented in the past the following litigation counterparties (or their affiliates or beneficial owners) in matters unrelated to the Debtors: Visa and MasterCard.

47. **Restructuring and Other Professionals.** Other than Skadden, Arps, the Debtors intend to seek to retain and compensate certain other professionals to assist them in these cases. Of these professionals (or their affiliates or beneficial owners), Skadden, Arps currently represents, has represented in the past or has worked with the following professionals in matters unrelated to the Debtors: FTI Consulting, Inc., Kirkland and Ellis LLP, Ernst and Young LLP, Goldman, Sachs, McGuireWoods, Kurtzman Carson Consultants LLC and Rothschild Inc.

48. **Prior Representations by and Other Matters Related to Current Skadden, Arps' Attorneys.** Prior to their employment by Skadden, Arps, certain Skadden, Arps' attorneys, none of whom has worked or currently is working on matters involving the Debtors, have in the past represented or been employed by certain parties in interest (or their affiliates or beneficial owners) identified in these bankruptcy cases in matters unrelated to the Debtors.

49. Certain Skadden, Arps' attorneys own Circuit City stock. Other Skadden Arps' attorneys and employees maintain blind investment accounts. In these instances, attorneys and employees are unaware whether such accounts contain Circuit City stock.

50. Many Skadden, Arps' attorneys and employees (and their family and friends) conduct business in the ordinary course with the Debtors as consumers. Consequently, certain Skadden, Arps' attorneys and employees may have customer warranties on merchandise purchased from the Debtors or hold gift cards, rebates, gift certificates or other consumer claims against Circuit City.

51. Skadden, Arps is one of the largest law firms in the world and has a diverse client base. Indeed, for the twelve month period ending October 21, 2008 (the "Trailing Twelve Months"), no single client accounted for more than 5% of Skadden, Arps' total value of time billed to client matters during that period. Additionally, with the exception of JP Morgan Chase, UBS AG, Trane Inc., Merrill Lynch and Goldman, Sachs and Company, none of the entities mentioned above accounted for more than 0.5% of

the value of the time billed to client matters for the  
Trailing Twelve Months.

52. Except as otherwise set forth herein:

- (a) Neither Skadden, Arps nor any attorney at the Firm holds or represents an interest adverse to the Debtors' estates;
- (b) Neither Skadden, Arps nor any attorney at the Firm is or was a creditor or an insider of the Debtors, except that Skadden, Arps previously has rendered legal services to the Debtors for which it has been compensated as disclosed below;
- (c) Neither Skadden, Arps nor any attorney at the Firm is or was, within two years before the Petition Date, a director, officer, or employee of the Debtors; and
- (d) Skadden, Arps does not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors specified in the foregoing paragraphs, or for any other reason.

53. In view of the foregoing, I believe that Skadden, Arps is a "disinterested person" within the meaning of Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b).

54. Skadden, Arps has instituted and is currently engaged in extensive further inquiry regarding the Debtors' constituencies through further inquiries of its partners, counsel, and associates with respect to the

matters contained herein, including the circulation of a special disinterestedness questionnaire to each of the approximately 2000 partners, counsel, and associates in the Firm's numerous domestic and international offices.

Skadden, Arps will promptly file a supplemental declaration should the results of this inquiry or any further inquiries reveal material facts not disclosed herein.

55. Skadden, Arps will continue to comply with its ongoing duty to notify this Court if any actual conflict arises, and if necessary, arrange for an "ethical wall" with respect to the Skadden, Arps' attorney who worked on the matter giving rise to the conflict.

#### **PROFESSIONAL COMPENSATION**

56. With respect to restructuring matters, the Debtors initially paid Skadden, Arps the amount of \$100,000 to be held as on account cash for the advance payment of prepetition professional fees and expenses incurred and charged by Skadden, Arps in its representation of the Debtors (the "On-Account Cash"). As provided for in the Engagement Agreement, Skadden, Arps subsequently requested increases in the amount of On-Account Cash, and the Company increased the On-Account Cash to \$250,000 on October 7,

2008. Then, on November 4, 2008, the Company increased the On-Account Cash to \$750,000.

57. Under the terms of the Engagement Agreement, any balance remaining after application of the on account funds towards pre-filing fees and expenses would be held by Skadden, Arps as a post-petition "evergreen" retainer for professional fees and expenses incurred and charged by Skadden, Arps in its representation of the Debtors after the commencement of these chapter 11 cases and applied at the conclusion of the Firm's representation of the Debtors.

58. Since September 29, 2008, Skadden, Arps has provided the Debtors with invoices for professional fees and expenses on a regular basis. Upon providing the Debtors with an invoice, Skadden, Arps would immediately deduct the amount of the invoice from the On-Account Cash and request that the Debtors replenish the On-Account Cash for the full amount of the invoice, which the Debtors did.

59. Attached as Exhibit C hereto is a schedule of the invoices sent by Skadden, Arps and the payments made by the Company to replenish the On-Account Cash. As set forth on Exhibit C, since commencing the engagement, Skadden, Arps has invoiced the Company in the aggregate amount of \$1,748,250 for professional services, including

fees and expenses. Included in that amount, as also shown on Exhibit C, the day before the Petition Date, Skadden, Arps invoiced the Debtors for estimated professional fees and expenses in the amount of \$500,000 to cover actual time and expenses posted as of November 8, 2008 and an estimate of additional time and expenses that might be posted after the bankruptcy filing and drew on the On-Account Cash in that same amount.

60. Skadden, Arps has informed the Debtors that as promptly as practicable after all fees and charges accrued prior to the Petition Date have been finally posted within the Firms' computerized billing system, Skadden, Arps will issue a final detailed billing statement to the Company for the actual fees, charges, and disbursements incurred for the period prior to the Petition Date (the "Final Prepetition Bill Amount"). Pursuant to the Engagement Agreement, and subject to any orders of the Court, Skadden, Arps will reconcile the Final Prepetition Bill Amount with the On-Account Cash drawn to pay its prepetition invoices. To the extent that the Final Prepetition Bill Amount is less than the On-Account Cash, Skadden, Arps will request that it be permitted to hold the full amount of the difference as a postpetition evergreen

retainer to be applied against any amounts approved by the Court in connection with any Skadden, Arps' final fee application in these cases. In the event that the Final Prepetition Bill Amount exceeds the On-Account Cash, Skadden, Arps has agreed to waive any claim against the Debtors for payment with respect to the amount by which the Final Prepetition Bill Amount exceeds the On-Account Cash.

61. For professional services, Skadden, Arps' fees are based in part on its guideline hourly rates, which are periodically adjusted. Based upon the Engagement Agreement, Skadden, Arps and the Debtors have agreed that Skadden, Arps' bundled rate structure will apply to these cases, and therefore, Skadden, Arps will not be seeking to be separately compensated for certain staff, clerical, and resource charges for which it previously charged.

62. At the time that Skadden, Arps commenced its engagement, the hourly rates under the bundled rate structure ranged from \$730-\$1050 for partners and of-counsel, \$640-\$765 for counsel and special counsel, \$360-\$835 for associates, and \$175-\$295 for legal assistants, which rates were set as of September 1, 2008.

63. Consistent with the Firm's policy with respect to its other clients, Skadden, Arps will continue

to charge the Debtors for all other services provided and for other charges and disbursements incurred in the rendition of services. These charges and disbursements include (without limitation) costs for photocopying, electronic data management services, including scanning and document imaging, travel, travel-related expenses, business meals, computerized research, messengers, couriers, postage, witness fees, and other fees related to trials and hearings.<sup>6</sup>

64. During the course of these cases, Skadden, Arps will apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these cases in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the United States Trustee Fee Guidelines, and any orders entered in these cases governing professional compensation and reimbursement for services rendered and charges and disbursements incurred. Such applications will constitute a request for interim payment against the Firm's reasonable

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<sup>6</sup> Charges and disbursements are invoiced pursuant to Skadden, Arps' Policy Statement Concerning Charges and Disbursements Under Standard Bundled Rate Structure, a copy of which is attached to the Engagement Agreement.



fees and expenses to be determined at the conclusion of these cases.

65. Skadden, Arps will accept as compensation such sums as may be allowed by the Court on the basis of the professional time spent, the rates charged for such services, the necessity of such services to the administration of the estates, the reasonableness of the time within which the services were performed in relation to the results achieved, and the complexity, importance, and nature of the problems, issues, or tasks addressed in these cases.

66. Additionally, Skadden, Arps will also seek compensation for all time and expenses associated with its retention as a section 327(a) professional, including the preparation of the Application, this Declaration, and related documents, as well as any monthly fee statements and/or interim and final fee applications.

67. Other than as set forth above, no arrangement is proposed between the Debtors and Skadden, Arps for compensation to be paid in these cases.

68. Except for such sharing arrangements among Skadden, Arps, its affiliated law practice entities, and their respective members, Skadden, Arps has no agreement

with any other entity to share any compensation received,  
nor will any be made, except as permitted pursuant to  
Bankruptcy Code section 504(b)(1).

69. I declare under penalty of perjury under the  
laws of the United States of America that, to the best of  
my knowledge, information, and belief, and after reasonable  
inquiry, the foregoing is true and correct.

Dated: November 20, 2008

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Gregg M. Galardi  
Gregg M. Galardi (I.D. No. 2991)  
One Rodney Square  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

**EXHIBIT A**

**Engagement Agreement**

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP**

DIRECT DIAL  
(302) 651-3150  
DIRECT FAX  
(302) 651-3001  
EMAIL ADDRESS  
GGALARDI@SKADDEN.COM

ONE RODNEY SQUARE  
P.O. BOX 636  
WILMINGTON, DELAWARE 19899-0636  
TEL: (302) 651-3000  
FAX: (302) 651-3001  
www.skadden.com

**FIRM/AFFILIATE OFFICES**

BOSTON  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEW YORK  
PALO ALTO  
SAN FRANCISCO  
WASHINGTON, D.C.  
BEIJING  
BRUSSELS  
FRANKFURT  
HONG KONG  
LONDON  
MOSCOW  
MUNICH  
PARIS  
SINGAPORE  
SYDNEY  
TOKYO  
TORONTO  
VIENNA

**CONFIDENTIAL**

September 1, 2008

Circuit City Stores, Inc.  
9950 Mayland Drive  
Richmond, VA 23233  
Attn: Reginald Hedgebeth

Re: Engagement Agreement with Skadden, Arps

Dear Mr. Hedgebeth:

We are pleased that, effective as of September 1, 2008, Circuit City Stores, Inc., (the "Company") has decided to engage Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden Arps" or the "Firm") in connection with its potential restructuring and related matters (the "Engagement").

As usual, our Engagement is to represent the Company and not its individual members, managers, directors, officers, employees or shareholders. However, we anticipate that in the course of that Engagement, we may provide information or advice to members, managers, directors, officers or employees in their corporate capacities.

**Scope of Engagement**

As described to us, the Engagement involves representing the Company in its efforts to work out its present financial circumstances, which may include restructuring its financial affairs and capital structure, in addition to representation of the Company on matters for which the Firm in the future may be engaged by the Company not related to the Company's efforts to work out its present financial circumstances. The services to be provided by the Firm in connection with the Engagement will encompass all services normally and reasonably associated with this type of engagement which the Firm is requested and is able to provide and which are consistent with its ethical obligations. As legal counsel, we are not in a position to, and the Company has not retained us to, provide financial advice. With respect to all

Reginald Hedgebeth, Esquire  
September 1, 2008  
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matters of our Engagement, we will coordinate closely with the Company as to the nature of the services to be rendered by us and the scope of our engagement.

The Engagement will include assisting the Company with various contingency planning activities and advice to, and representation of the Company, as debtors and debtors-in-possession, should the Company seek relief pursuant to the provisions of the Bankruptcy Code subject to the approval of our retention by the Bankruptcy Court. In connection therewith, the Engagement may involve advice as to corporate transactions and corporate governance, negotiations, out-of-court agreements with creditors, equity holders, prospective acquirers and investors, review of documents, preparation of agreements, review and preparation of pleadings, court appearances and such other actions as both of us deem necessary and desirable.

If the Company determines that reorganization cases under chapter 11 of the Bankruptcy Code are appropriate, we will prepare for the filing of the chapter 11 petitions, including review of documents and preparation of the petitions with supporting schedules and statements. During the cases and subject to our ethical obligations discussed above, we will advise and consult on the conduct of the cases, including all of the legal and administrative requirements of operating in chapter 11; prepare such administrative and procedural applications and motions as may be required for the sound conduct of the cases; prosecute and defend litigation that may arise during the course of the cases; consult with you concerning and participate in the formulation, negotiation, preparation and filing of a plan or plans of reorganization and disclosure statement(s) to accompany the plan(s); review and object to claims; analyze, recommend, prepare, and bring any causes of action created under the Bankruptcy Code; take all steps necessary and appropriate to bring the cases to a conclusion; and perform the full range of services normally associated with matters such as this which the Firm is in a position to provide.

In the event that chapter 11 cases are commenced and our retention is authorized, our representation will include, as noted above, serving as principal bankruptcy counsel to the debtors-in-possession under a general retainer, subject to court approval. Such representation also will encompass all out-of-court planning and negotiations attendant to these tasks. Although it is hoped that litigation can be avoided, subject to ethical constraints regarding conflicts of interest, we also will be available to serve the Company in any litigation capacities that become necessary to the extent that any required court approval is obtained.

Reginald Hedgebeth, Esquire  
September 1, 2008  
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**Engagement Personnel**

Timothy Pohl and I will be responsible for and actively involved in the Engagement. Additional lawyers, including those in other practice areas, will be added to the Engagement on an as needed basis. In that regard, I have separately provided to you the names and billing rates of certain other partners in my Firm that will be overseeing certain aspects of the Engagement.

**Fees and Expenses**

Our fee will be based primarily on the time involved in the Engagement and our internal time charges. The range of our current hourly time charges is \$360 to \$835 for associates/counsel and \$730 to \$1050 for partners. As part of the Firm's ordinary practices, hourly time charges are periodically reviewed and revised.

As to billing, we will submit statements for services rendered for payment no less frequently than monthly and would anticipate payment promptly after receipt.

In addition, our billing statements will include charges and disbursements incurred by us in the course of performing legal services. These items will be billed in accordance with our standard bundled rate practice as described in the enclosed summary, which may be periodically updated.

It is customary in matters of this nature for us to receive a reasonable retainer / on account payment and to be paid promptly for services rendered and charges and disbursements incurred on behalf of the Company, including payment for the services rendered and charges and disbursements incurred prior to the date hereof. Given the size and complexity of the Company's affairs, we have requested a retainer / on account payment in the amount of \$100,000 for professional services rendered and to be rendered and charges and disbursements incurred by us to the Company's account in connection with our representation of the Company for the Engagement (the "Initial Retainer"). The Company agrees to supplement the Initial Retainer from time to time during the course of the Engagement in such amounts as we mutually shall agree are reasonably necessary to maintain the Initial Retainer at a level that will be sufficient to fund Engagement fees, charges and disbursements to be incurred for time periods to be covered by the Initial Retainer.

Should the Company subsequently decide to seek chapter 11 relief, we will also require an additional retainer / on account payment to supplement the Initial

Reginald Hedgebeth, Esquire  
September 1, 2008  
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Retainer in order to cover Engagement fees, charges and disbursements to be incurred during the initial phase of the reorganization cases (the "Filing Retainer"). We will determine and discuss the amount of the Filing Retainer with you prior to the initiation of any chapter 11 case or at such earlier time as either we or the Company deems appropriate or desirable.

In the future, we will send the Company periodic invoices (not less frequently than monthly) for services rendered and charges and disbursements incurred on the basis discussed above. Upon transmittal of the invoice, the Firm shall draw upon the Initial Retainer (as may be supplemented from time to time by supplemental retainers) in the amount of the invoice. The Company agrees upon submission of each such invoice to wire the invoice amount to us as replenishment of the Initial Retainer (together with any supplemental amount to which the Firm reasonably requests), without prejudice to the Company's right to advise us of any differences it may have with respect to such invoice. We have the right to apply to any outstanding invoice, up to the remaining balance, if any, of the Initial Retainer (as may be supplemented from time to time by supplemental retainers) at any time subject to (and without prejudice to) the Company's opportunity to review our statements.

If orders for relief relating to the Company are entered, the unused portion, if any, of the Initial Retainer (as may be supplemented from time to time by supplemental retainers or the Filing Retainer) will be applied to any unpaid prepetition invoices and unbilled fees, charges and disbursements, although any requisite court permission will be obtained in advance. Postpetition fees, charges and disbursements will be due and payable immediately upon entry of an order containing such court approval or at such time thereafter as instructed by the court, it being agreed and understood that the unused portion, if any, of the Initial Retainer (as may be supplemented from time to time by supplemental retainers or the Filing Retainer) shall be held by us and applied against the final fee application filed and approved by the court.

Finally, as we have discussed, I have reviewed the Company's "Outside Counsel Guidelines" and other than to the extent provided in this Engagement Letter and any attachment hereto, the Firm will use reasonable efforts to meet and satisfy the "Outside Counsel Guidelines." In that regard, we will work in good faith to resolve any concerns you might have regarding our provision of professional services, fees and expenses. If a dispute develops about our fees that cannot be resolved consensually, you may be entitled under Part 137 of the Rules of the Chief Administrator of the New York Courts to arbitration of that dispute if it involves more than one thousand and less than fifty thousand dollars.

Reginald Hedgebeth, Esquire  
September 1, 2008  
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**Waivers and Related Matters**

The Firm represents a broad base of clients on a variety of legal matters. Accordingly, absent an effective conflicts waiver, conflicts of interest may arise that could adversely affect your ability and the ability of other clients of the Firm to choose the Firm as its counsel and preclude the Firm from representing you or other clients of our Firm in pending or future matters. Given that possibility, we wish to be fair not only to you, but to our other clients as well. Accordingly, this letter will confirm our mutual agreement that the Firm may represent other present or future parties on matters other than those for which it had been or then is engaged by the Company, whether or not on a basis adverse to the Company or any of its affiliates, including in litigation, legal or other proceedings or matters, which are referred to as "Permitted Adverse Representation." Notwithstanding the foregoing sentence, during our Engagement we will not represent any other client of the Firm in litigation that is directly adverse to the Company's interest without the Company's prior consent. In furtherance of this mutual agreement, the Company agrees that it will not for itself or any other party assert our representation of the Company, either previously, in its then existing representation in the Engagement, or in any other matter in which the Company retains us, as a basis for disqualifying us from representing another party in any Permitted Adverse Representation and agrees that any Permitted Adverse Representation does not constitute a breach of duty. Permitted Adverse Representation would include, without limitation, representing a client over which the Company might be seeking to acquire influence or control, or from which the Company may wish to buy assets, or representing a client regarding its interest at the time in acquiring influence or control over an entity in which the Company then has a similar interest.

Specifically, with respect to third parties and based on our initial review of the Company's capital structure and given the Company's business relationships, we have identified certain entities involved with the Company that are our clients or affiliates of our clients that we represent on matters unrelated to the Company including, but not limited to, Bank of America, Wells Fargo, GE Retail Finance, Verizon and Apple. (In the event that chapter 11 cases are commenced, we will prepare a disclosure summary which will be publicly disclosed and will be updated periodically thereafter in connection with the filing of interim fee applications and as otherwise required.) Accordingly, for purposes of this Engagement Agreement, the Company should assume that we represent a substantial number of the Company's creditors and stakeholders on matters unrelated to the Company. In addition, this confirms that we have advised you that the Firm has represented:



Reginald Hedgebeth, Esquire

September 1, 2008

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in connection with its interest in a potential transaction with the Company (the "Engagement") and that the Company agrees that such representation of [ ] is a Permitted Adverse Representation. For its part, the Firm agrees to impose an ethical wall between those persons at the Firm that have or might work on the Engagement and those persons working under the terms of this Engagement. As we have further advised you, we have confirmed with [ ] that in the event that the Company commences a case under the Bankruptcy Code and the Firm is approved as general bankruptcy counsel under section 327(a) of the Bankruptcy Code, the Firm will not represent [ ] on any matter related to the Company but will represent the Company on all matters, including any matters related to [ ]. Finally, other than as set forth herein, you acknowledge that we have informed you that in certain circumstances we will not be able to represent the Company in active litigation against a Firm client and that if the Company desires to engage in any such litigation, the Company would need to retain special counsel to do so.

Our representation of the Company is premised on the Firm's adherence to its professional obligation not to disclose any confidential information or to use it for another party's benefit without the Company's consent. Provided that the Firm acts in this manner, the Company would not for itself or any other party assert that the Firm's possession of such information, even though it may relate to a matter for which the Firm is representing another client or may be known to someone at the Firm working on the matter, (a) is a basis for disqualifying the Firm from representing another of its clients in any matter in which the Company or any other party has an interest; or (b) constitutes a breach of any duty owed by the Firm.

With respect to parties affiliated with the Company generally, including parties owned by the Company and parties that hold direct or indirect interests in the Company, it is our understanding that the Firm is not being asked to provide, and will not be providing, legal advice to, or establishing an attorney-client relationship with, any such affiliated party or person in their individual capacity and will not be expected to do so unless the Firm has been asked and has specifically agreed to do so. Finally, it is our understanding that if the Firm acts as counsel for any other party as to which the Company then owns completely, directly or indirectly, all of the common stock or similar voting interest (other than directors' qualifying shares, if any), the mutual agreement reflected in this letter, including the waivers, would apply to that party as well.

\* \* \*

Reginald Hedgebeth, Esquire  
September 1, 2008  
Page 7

The provisions of this letter will continue in effect, including if the Firm's representation of the Company was ended at your election (which, of course, the Company would be free to do at any time) or by the Firm (which would be subject to ethical requirements). In addition, the provisions of this Engagement Letter will apply to future engagements of the Firm by the Company unless we mutually agree otherwise.

This agreement shall be governed by and interpreted in accordance with the laws of the State of New York without regard to its conflicts of laws principles.

For purposes of this letter, references to Skadden Arps or the Firm include our affiliated law practice entities.

If this letter is satisfactory, please sign a copy and return it to me. Obviously, if you want to discuss any aspect of this letter further, please call me.

Reginald Hedgebeth, Esquire  
September 1, 2008  
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Again, we very much appreciate the opportunity to work with Circuit  
City Stores, Inc. and look forward to doing so.

With best regards.

Sincerely,

  
Gregg M. Galardi

~~Circuit City Stores, Inc.~~

By: 

Name: Reginald Hedgebeth  
Title: General Counsel

Dated: As of September 1, 2008

Enclosures

CONFIDENTIAL

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
& AFFILIATES

STANDARD BUNDLED HOURLY TIME CHARGE SCHEDULE\*

September 1, 2008

	<u>Rate</u>
<u>PARTNERS and OF COUNSEL:</u>	\$730 - \$1,050
<u>COUNSEL/SPECIAL COUNSEL:</u>	\$695 - \$835
<u>ASSOCIATES:</u>	
<u>Level</u>	
8	\$680
7	665
6	625
5	595
4	540
3	495
2	460
1	360**
<u>LEGAL ASSISTANTS:</u>	\$175 - \$295

\* These are the Firm's standard hourly fee rates for most attorneys and legal assistants in the Firm's "bundled rate" structure for clients who are not billed separately for certain charges (e.g., secretarial and word processing time preparing legal documents, proofreading, overtime meals and overtime travel allowances). In-house reproduction under the bundled rate structure is charged at \$0.10 per page. Please note that in a limited number of cases or for specific types of work (e.g., M&A transactions, certain types of tax matters, etc.), individual rates may be higher or lower than those stated.

\*\* First year associates will move to \$395/hr. after being admitted to the Bar.

**SKADDEN ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**  
**Policy Statement Concerning Charges and Disbursements**  
**Under Standard Bundled Rate Structure**  
**Effective September 1, 2007**

Skadden Arps bills for reasonable charges and disbursements incurred in connection with an engagement. Clients are billed for external charges at the actual cost billed by the vendor except in a few cases noted below; charges for internal support services are billed at rates derived from internal cost analyses or at rates set at or below comparable outside vendor charges.

**I. Research Services.** Charges for use of on-line computerized research (LexisNexis, Westlaw and financial services) and use of outside research services and materials are billed at the actual amounts charged by vendors, which have been reduced by discounts the Firm receives from vendors.

SEC filings retrieved using the Thomson Research in our library are charged based on standard vendor rates derived from an internal cost analysis.

The State of Delaware Database provides computer access to a corporations database in Dover, Delaware. The charge for this service is \$50 per transaction, which is the average amount charged by outside services.

**II. Travel-Related Expenses.** Out-of-town travel expenses are billed at actual cost and include air or rail travel, lodging, car rental, taxi or car service, tips and other reasonable miscellaneous costs associated with travel. Corporate and/or negotiated discounted rates are passed on to the client. Specific Firm policies for expenditures relating to out-of-town travel include:

- **Air Travel.** Coach class is the standard on most U.S. domestic flights. However, for flights with scheduled flight times longer than 5 hours and international flights business class is generally used.
- **Lodging.** Overnight accommodations are generally booked with hotels with which the Firm has a corporate rate or, when this is not possible, with hotels suggested by the client.

Local travel charges include commercial transportation and, when a private car is used, mileage, tolls and parking. Specific policies govern how and when a client is charged for these expenses; these include:

- Fares for commercial transportation (e.g., car service, taxi or rail) are charged at the actual vendor invoice amount. The charge for private

car usage is the IRS rate allowance per mile (or the equivalent outside the United States) plus the actual cost of tolls and parking.

- Round-trip transportation to the office is not charged separately for attorneys who work weekends or holidays, nor is transportation home on business days when an attorney works past a certain hour (typically 8:30 p.m.).
- Local travel for support staff is not charged when a staff member works after 8:00 p.m. specifically for the client.

**III. Word Processing and Secretarial and other Special Task-Related Services.** Routine secretarial tasks (correspondence, filing, travel and/or meeting arrangements, etc.) are not charged to clients. There is no separate charge for word processing and secretarial services associated with preparing legal documents.

Multi-function personnel, such as qualified secretaries and word processors, may also perform other specialized tasks (such as EDGAR filings or legal assistant services). Such work is recorded in the appropriate billing category (for example, legal assistant services are recorded as fees in "Legal Assistant Support" on bills).

**IV. Reproduction and Electronic Document Management.** Photocopying services (including copying, collating, tabbing and velo binding) performed in-house are charged at 10 cents per page, which represents the overage internal cost per page. Color photocopies are charged at 50 cents per page (based on outside vendor rates). Photocopying projects performed by outside vendors are billed at the actual invoice amount. Special arrangements can be made for unusually large projects.

Electronic Data Management services (e.g., scanning, OCR processing, printing from scanned files, and conversions) performed by outside vendors are billed at the actual invoice amount and those performed in-house are billed at rates comparable to those charged by outside vendors.

**EXHIBIT B**

**List of Entities Identified by the Company**

**The Debtors**

Abbott Advertising Agency, Inc.  
CC Aviation, LLC  
CC Distribution Company of Virginia, Inc.  
Circuit City Properties, LLC  
Circuit City Purchasing Company, LLC  
Circuit City Stores, Inc.  
Circuit City Stores PR, LLC  
Circuit City Stores West Coast, Inc.  
Courcheval, LLC  
InterTAN, Inc.  
Kinzer Technology, LLC  
Mayland MN, LLC  
Orbyx Electronics, LLC  
Patapsco Designs, Inc.  
Prahs, Inc.  
Sky Venture Corporation  
Ventoux International, Inc.  
XS Stuff, LLC

**Non-Debtor Affiliates**

Asian Sourcing & Procurement Services Co. Ltd.  
Circuit City Global Sourcing Ltd  
Early Adopter Fund, LLC  
InterTAN Canada, Ltd  
InterTAN France SNC  
InterTAN Ontario Ltd.  
PlumChoice, Inc.  
Sixth Street Marketplace, LP  
St. Tammany Oaks Subdivision Association LLC  
Theater Xtreme Entertainment Group, Inc.

**Directors and Officers**

Baldyga, Lisa  
Barretta, Henry P.  
Besanko, Brue H.  
Bossin, Alan  
Bradley, Brian S.  
Breitenbecher, Kelly E.  
Brill, Ronald M.  
Byrd, Carolyn H.  
Cuthbertson, Ron  
Daoust, Ean  
Dunn, Philip J.  
Fairbairn, Ursula O.  
Feigin, Barbara S.  
Foss, Michael E.  
Grove, Jacqueline  
Hardymon, James F.  
Harlow, John T.  
Hedgebeth, Reginald D.  
Heidemann, Lyle G.  
Jonas, Eric A., Jr.  
Kane, Alan  
Kelly, John J.  
King, Alan B.

Kornstein, Don R.  
Ma, Jeric  
Marcum, James A.  
McDonald, Jeffrey A.  
Mosier, Michelle  
Mulleady, John  
Oakey, John A., III  
Owen, Linda M.  
Pappas, Steven P.  
Ramsey, Daniel W.  
Mith, Marlies A.  
Salovaara, Mikael  
Schoonover, Philip J.  
Spainhour, J. Patrick  
Spurling, Richard D.  
Stone, Jeffrey S.  
Swidler, Gerald L.  
Turner, Ronald L.  
Wahle, Elliot  
Wong, Mark J.  
Woo, Carolyn Y.

**Businesses Affiliated with Directors  
and Officers**

AFC Enterprises  
Air Products and Chemicals Inc.  
Aon Corporation  
Bally Total Fitness Holding Corporation  
Centex Corporation  
Home Depot International  
Iconix Brand Group Inc.  
Lexmark International Inc.  
Nisource Inc.  
Pan American Life Insurance  
Stride Rite Sourcing International  
Sunoco Inc.  
Textron Lycoming Corporation  
The Brink's Company  
The Servicemaster Company  
True Value Company  
Varsity Brands Inc.  
VF Corporation  
Wabco Holdings

**Shareholders**

J. Richard Atwood  
Classic Fund Management Aktiengesellschaft  
First Pacific Advisors LLC  
HBK Investments LP  
HBK Management LLC  
HBK Master Fund  
HBK Master Fund LP  
HBK Partners II LP  
HBK Services LLC  
Robert L Rodriguez  
Mark J Wattles

**Prepetition and Postpetition**

**Secured Lenders**

Ableco Finance LLC  
Bank of America, N.A.  
Burdale Finance Ltd.  
Capital One Leveraged Finance Corporation  
Crystal Capital  
Fifth Third Bank  
General Electric Capital Corporation  
GMAC Commercial Finance LLC  
JPMorgan Chase Bank, N.A.  
National City Business Credit, Inc.  
PNC Bank, N.A.  
SunTrust Bank  
Textron Financial Corporation  
UBS Loan Finance LLC  
UPS Capital Corporation  
Wachovia Capital Finance Corporation  
Webster Financial Corporation  
Wells Fargo Retail Finance, LLC

**Merchandise Creditors**

Alliance Entertainment  
Apple  
Audiovox  
Belkin Logistics Inc.  
Buena Vista Home Video  
Columbia Tristar Home Video  
Dlink Systems  
Eastman Kodak Company  
Electronic Arts  
Epson America Inc.  
Fox Home Entertainment  
Fuji Photo Film USA  
Garmin International Inc.  
Hewlett-Packard  
Hisense USA Corporation  
Kingston Technologies  
Klipsch Audio Technologies, LLC  
Lenovo, Inc.  
Lexmark International Inc.  
Linksys  
Logitech Inc.  
Microsoft Corporation  
Microsoft Xbox  
Mitsubishi Digital Electronics  
Monster Cable Products  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc  
Samsung Electronics America Inc.

Samsung Opto Electronics Inc.  
Sandisk Corporation  
Sharp Electronics Corporation  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc.  
Tomtom Inc.  
Toshiba America Consumer Products  
Toshiba Computer Systems Division  
Universal Distribution Records  
Vizio  
Warner Home Video  
Western Digital Technologies  
Zenith Electronics Corporation

**Vendors and Major Contract Parties**

ALPha Security Products  
American Systems Corporation  
Andrews Electronics Inc.  
Bailiwick Data Systems Inc.  
CDW Direct LLC  
Clay Inc, Bruce  
Clickit Inc.  
Cormark Inc.  
Corporate Express  
Corporate Facilities Group  
Cosco  
DC Power Solutions  
Eastern Security Corporation  
Eleets Logistics  
Ereplacements LLC  
Fire Materials Group LLC  
Gorilla Nation Media  
Graphic Communications  
Illinois Wholesale Cash Register  
Innerworkings LLC  
J&F Mfg Inc  
JLG Industries Inc.  
Nextag  
NFL Enterprises LLC  
North American Roofing Systems Inc.  
Northern Wire Productions  
Orbis Corporation  
Pricegrabber.Com LLC  
PTR Compactor & Baler Company  
Quebecor World KRI  
Retail Maintenance Services LLC  
Samsung Electronics America Inc.  
Shopping.Com Inc.  
Shopzilla Inc.  
Sony  
Specificmedia Inc.  
Standard Electric  
Streater Inc.  
Swift Train Company



Trane  
Tremor Media  
Universal Fixtures & Display  
US Signs  
USIS Commercial Services Inc.  
Vance Baldwin  
Vanguard Products Group Inc.  
Vector Security  
Virginia Electronic Components  
Wayne Dalton Corporation  
Weather Channel Interactive, The

**Fifty Largest Unsecured Creditors**

Advertising.com  
Alliance Entertainment  
Apex Digital Inc  
Audiovox  
Belkin Logistics Inc.  
Bethesda Softworks  
Buena Vista Home Video  
Columbia Tristar Home Video  
Dlink Systems  
Eastman Kodak Company  
Fox Home Entertainment  
Fuji Photo Film USA  
Garmin International Inc.  
Graphic Communications  
Hewlett-Packard  
Hisense USA Corporation  
IBM  
IBM Strategic Outsourcing Wire  
Incomm  
Kensington Computer Products Group  
Kingston Technologies  
Klipsch Audio Technologies LLC  
Lenovo, Inc.  
Lexar Media Inc.  
Lexmark International Inc.  
Linksys  
Microsoft Corp Consignment  
Microsoft Xbox Consignment  
Mitac USA Inc.  
Mitsubishi Digital Electronics  
Monster Cable Products  
Navarre Consignment  
Navarre Corporation  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc.  
Samsung Electronics America  
Sandisk Corporation

Sharp Electronics Corporation  
Simpletech  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc. (ValuSoft)  
Toshiba America Business Solutions Inc.  
Toshiba America Consumer Products  
Toshiba Computer Systems Division  
Vizio  
Vtech Communications Inc.  
Vtech Electronics  
Warner Home Video  
Zenith Electronics Corporation

**Consignors**

foneGear  
Intuit Inc.  
Memorex Products, Inc.  
Navarre Corporation  
Panasonic Consumer Electronics Company  
Pinnacle Systems, Inc. (Avid Tech Inc.)  
THQ Inc. (ValuSoft)

**Credit Card Companies and/or Processors**

American Express  
Chase Bank, USA  
Discover Card  
IPS Card Solutions, Inc.  
MasterCard  
ValueLink  
Visa Inc.

**Insurers**

American Empire Excess & Surplus Lines  
American Home Assurance Company  
Arch Insurance Group  
Axis Reinsurance Company  
Axis Surplus Insurance Company  
Chubb  
CNA Global Specialty Lines  
Continental Casualty Company  
Essex Insurance Company  
Executive Risk Indemnity Inc.  
Federal Insurance Company  
Fireman's Fund Insurance Company  
Glacier Re  
Global Aerospace, Inc.  
Global Excess Partners  
Great American Assurance Company  
Great American Insurance Company  
Industrial Risk Insurers  
Integon Specialty Insurance Company  
Lancashire Insurance Company (UK) Ltd  
Landmark American Insurance Company  
Lexington Insurance Company

Liberty Mutual Fire Insurance Company  
Lloyds of London  
National Liability & Fire Insurance Company  
National Union Fire Insurance Company  
Ohio Casualty Insurance Company  
Old Republic Risk Management Inc.  
Princeton Excess & Surplus Lines Insurance Co.  
RSUI Indemnity Company  
St. Paul Mercury Insurance Company  
State National Insurance Company  
Westchester Surplus Lines Insurance Company  
XL Specialty Insurance Company  
Zurich American Insurance Company

**Third Party Administrators**

Aetna Life Insurance Company  
Alliance Entertainment Corporation  
American Express Travel Related Services Company  
American Express Trust Company  
Aon Inc.  
Assurant Inc.  
Avista Advantage, Inc.  
Beecher Carlson Insurance Services  
Computerized Waste Systems  
CTSI  
E-Count  
Empire Blue Cross Blue Shield  
Hewitt Associates LLC  
IBM  
Jardine Lloyd Thompson Canada  
Kaiser Permanente  
Marsh USA, Inc.  
Medco Health Solutions  
Mercer Insurance Group  
Mid-Atlantic Vision Service Plan, Inc.  
Navigant Consulting, Inc  
Specialty Risk Services  
Tangoe, Inc.  
Triple-S Management Corporation  
Vision Service Plan  
Wachovia Bank, N.A.

**Utility Providers**

ACCent Energy  
American Electric Power Company  
American Water Company  
Alabama Gas Corporation  
Alabama Power  
Alameda County Water District  
Albemarle County Service Authority  
Albuquerque Bernalillo County Water  
Alderwood Water District  
Allegheny Power  
Alliant Energy/WP&L  
Alltel  
Altoona City Authority

Ameren CIPS  
Ameren UE  
Ameren CILCO  
Ameren IP  
American Water & Energy Savers  
American Water Service, Inc.  
Anne Arundel County Water and Wastewater  
Anniston Water Works, AL  
Arizona Public Service  
Aqua New Jersey  
Aquarion Water Company of CT  
Aquila, Inc.  
Arch Wireless  
Arkansas Oklahoma Gas Corporation  
Arkansas Western Gas Company  
Artesian Water Company, Inc.  
Ashwaubenon Water & Sewer Utility  
AT&T  
AT&T (Ameritech)  
AT&T (Bellsouth)  
AT&T (Pacific Bell)  
AT&T (SNET)  
AT&T (Southwestern Bell)  
AT&T Mobility  
Athens Clarke County, GA  
Athens-Clarke County Stormwater Utility  
Atlantic City Electric  
Atmos Energy  
Augusta Utilities Department  
Aurora Water  
Austell Natural Gas System  
Autoridad de Acueductos y Alcantarillado  
Autoridad de Energia Electrica  
Avaya  
Avista Utilities  
Bangor Gas, ME  
Bangor Hydro Electric Company  
Bangor Water District  
Bay State Gas  
Bell South  
Bellevue City Treasurer, WA  
Belmont County Sanitary Sewer District, OH  
Bexar County WCID  
Baltimore Gas & Electric  
Board of Public Utilities-Cheyenne, WY  
Board of Water Supply/HI  
Board of Water Works of Pueblo, CO  
Borough of Chambersburg, PA  
Braintree Electric Light Department  
Braintree Water & Sewer Dept  
Brazoria County MUD #6  
Brick Township Municipal Utilities  
Brighthouse Networks  
Brownsville Public Utilities Board  
Brunswick-Glynn County, GA  
Bucks County Water & Sewer Authority

California Water Service-Bakersfield	City of Carmel, IN
Canton Township Water Dept, MI	City of Cedar Hill, TX
Cape Fear Public Utility Authority	City of Cedar Park, TX
Cascade Natural Gas	City of Chandler, AZ
Center Township Water & Sewer Authority	City of Charlottesville, VA
CenterPoint Energy Services Inc.	City of Chicago, IL Dept. of Water
Central Georgia EMC	City of Clearwater, FL
Central Hudson Gas & Electric Company	City of Cocoa, FL
Central Maine Power	City of Colonial Heights, VA
CenturyTel	City of Columbia, MO
Charleston Water System	City of Columbia, SC
Charlotte County Utilities	City of Columbus, OH
Charter Communications	City of Concord, NC
Charter Township of Bloomfield, MI	City of Concord, NH
Charter Township of Meridian, MI	City of Coon Rapids, MN
Chattanooga Gas Company	City of Coral Springs, FL
Chesapeake Utilities	City of Corpus Christi, TX-Utility Busing
Chesterfield County Utilities Department	City of Countryside, IL
Cheyenne Light, Fuel & Power	City of Covina, CA
Cincinnati Bell	City of Crystal Lake, IL
Citizens Gas & Coke Utility	City of Cuyahoga Falls, OH
Citrus Heights Water District	City of Dallas, TX
City and County of Denver, CO	City of Daly City, CA
City of Abilene, TX	City of Danbury, CT
City of Alcoa Utilities, TN	City of Daphne, AL
City of Alexandria, LA	City of Daytona Beach, FL
City of Altamonte Springs, FL	City of Dearborn, MI
City of Amarillo, TX	City of Decatur, IL
City of Ammon, ID	City of Denton, TX
City of Ann Arbor Treasurer, MI	City of Dover, DE
City of Ardmore, OK	City of Durham, NC
City of Arlington, TX	City of East Point, GA
City of Asheville, NC	City of Escondido, CA
City of Atlanta, GA-Dept of Watershed Mg	City of Falls Church, VA
City of Austin, TX	City of Fayetteville, AR
City of Avondale, AZ	City of Florence, SC
City of Baltimore, MD	City of Folsom, CA
City of Batavia, IL	City of Fort Lauderdale, FL
City of Beaumont, TX	City of Fort Myers, FL/340
City of Berwyn, IL	City of Fort Smith, AR
City of Bethlehem, PA	City of Fredericksburg, VA
City of Bloomington, IL	City of Fresno, CA
City of Bloomington, MN	City of Frisco, TX
City of Boca Raton, FL	City of Fullerton, CA
City of Boulder, CO	City of Garland Utility Services
City of Boynton Beach, FL/Utilities Dept	City of Gastonia, NC
City of Brea, CA	City of Glendale, CA - Water & Power
City of Bridgeport, WV	City of Goodyear, AZ
City of Brighton, MI	City of Grand Rapids, MI
City of Brockton, MA	City of Grandville, MI
City of Brookfield, WI	City of Groveland, FL
City of Buford, GA	City of Groveland, FL
City of Burbank, CA	City of Gulfport, MS
City of Burnsville, MN	City of Harrisonburg, VA
City of Calumet City, IL	City of Hattiesburg, MS
City of Cape Coral, FL	City of Hialeah, FL-Dept of Water & Sewer

City of Hickory, NC  
City of High Point, NC  
City of Houston, TX - Water/Wastewater  
City of Humble, TX  
City of Huntington Beach, CA  
City of Hurst, TX  
City of Independence, MO  
City of Jacksonville, NC  
City of Joliet, IL  
City of Keene, NH  
City of Keizer, OR  
City of Killeen, TX  
City of Kingsport, TN  
City of La Habra, CA  
City of Lafayette, IN  
City of Lake Charles, LA  
City of Lake Worth, TX  
City of Lakewood, CA  
City of Lakewood, CO  
City of Laredo, TX  
City of League City, TX  
City of Leominster, MA  
City of Lewisville, TX  
City of Livermore, CA  
City of Long Beach, CA  
City of Longview, TX  
City of Lufkin, TX  
City of Lynnwood, WA  
City of Madison Heights, MI  
City of Mansfield, TX  
City of Manteca, CA  
City of Maple Grove, MN  
City of Marion, IL  
City of Martinsville, VA  
City of McHenry, IL  
City of McKinney, TX  
City of Melbourne, FL  
City of Merced  
City of Meriden Tax Collector, CT  
City of Mesa, AZ  
City of Mesquite, TX  
City of Midland, TX  
City of Midwest City, OK  
City of Millville, NJ  
City of Minnetonka, MN  
City of Modesto, CA  
City of Monrovia, CA  
City of Montebello, CA  
City of Morgan Hill, CA  
City of Muskegon, MI  
City of Myrtle Beach, SC  
City of Naperville, IL  
City of Niles, OH  
City of Norman, OK  
City of North Canton, OH  
City of Norton Shores, MI

City of Norwalk, CA  
City of Novi, MI  
City of O'Fallon, IL  
City of Oklahoma City, OK  
City of Olympia, WA  
City of Orange, CA  
City of Orem, UT  
City of Oxnard, CA  
City of Pasadena, CA  
City of Pasadena, TX  
City of Pembroke Pines, FL  
City of Pensacola, FL  
City of Peoria, AZ  
City of Phoenix, AZ  
City of Pittsburg, CA  
City of Plano, TX  
City of Plantation, FL  
City of Pontiac, MI  
City of Port Arthur, TX  
City of Port Richey, FL  
City of Portage, MI  
City of Portland, OR  
City of Portsmouth, NH  
City of Raleigh, NC  
City of Rancho Cucamonga, CA  
City of Redding, CA  
City of Richland, WA  
City of Richmond, VA  
City of Rochester Hills, MI  
City of Rockford, IL  
City of Rockwall, TX  
City of Roseville, CA  
City of Roseville, CA  
City of Roseville, MI  
City of Round Rock, TX  
City of Salisbury, NC  
City of San Bernardino, CA - Water  
City of San Diego, CA  
City of San Luis Obispo, CA  
City of Santa Barbara, CA  
City of Santa Maria, CA  
City of Santa Monica, CA  
City of Santa Rosa, CA-Water & Sewer  
City of Savannah, GA  
City of Sebring, FL  
City of Selma, TX  
City of Sherman, TX  
City of Shreveport, LA-D O W A S  
City of Signal Hill, CA  
City of Slidell, LA  
City of Somerville, MA  
City of Southaven, MS  
City of Southlake, TX  
City of St. Cloud, MN  
City of St. Peters, MO  
City of Steubenville, OH

City of Sugar Land, TX  
City of Summerville, Armuchee  
City of Sunnyvale, CA  
City of Tallahassee, FL - Util Dept  
City of Tampa, FL  
City of Taunton, MA  
City of Taylor, MI  
City of Temple, TX  
City of Thornton, CO  
City of Toledo, OH  
City of Torrance, CA  
City of Troy, MI  
City of Tucson, AZ  
City of Tukwila, WA  
City of Tulsa, OK  
City of Turlock, CA  
City of Tuscaloosa, AL  
City of Tyler, TX  
City of Vero Beach, FL  
City of Victorville, CA  
City of Vienna, WV  
City of Virginia Beach, VA  
City of Waco, TX  
City of Warner Robins, GA  
City of Webster, TX  
City of West Jordan, UT  
City of West Palm Beach/Utilities  
City of Westland, MI - Dept. 180701  
City of Wichita Falls, TX  
City of Wichita Water Department, KS  
City of Wilmington, DE  
City of Wilmington, NC  
City of Winston-Salem, NC  
City of Woodbury, MN  
City of Yuma, AZ  
City Utilities (Fort Wayne, IN)  
City Utilities of Springfield, MO  
City Water & Light  
City Water Light & Power, Springfield IL  
Clackamas River Water  
Clarksville Department of Electricity  
Clarksville Gas & Water Department  
Clearwater Enterprises, LLC  
Cleco Power LLC  
Cleveland Utilities  
Coachella Valley Water District  
Cobb County Water System  
College Station Utilities - TX  
Colorado Springs Utilities  
Columbia Gas of Kentucky  
Columbia Gas of Maryland  
Columbia Power & Water Systems  
Columbus City Utilities  
Columbus Water Works  
Com Ed  
Comcast

Compton Municipal Water Dept  
Con Edison  
Con Edison Solutions  
Connecticut Light & Power  
Connecticut Natural Gas Corporation  
Connecticut Water Company  
Connexus Energy  
Consolidated Communications  
Consolidated Mutual Water  
Consolidated Waterworks District #1  
Consumers Energy  
Contra Costa Water District  
County of Henrico, VA  
Cox Communications  
CPS Energy  
Cucamonga Valley Water District  
Dakota Electric Association  
Davidson Telecom LLC  
Dayton Power & Light  
Delmarva Power DE/MD/VA  
Delta Charter Township, MI  
Denver Water  
Deptford Township MUA, NJ  
Direct Energy  
Division of Water, City of Cleveland OH  
Dixie Electric Cooperative  
Dominion East Ohio  
Dothan Utilities  
Douglasville-Douglas County GA  
DTE Energy  
Dublin San Ramon Services District  
Duke Energy  
Dupage County Public Works  
Duquesne Light Company  
East Bay Municipal Utility District  
East Brunswick Water Utility  
Eastern Municipal Water District  
Easton Suburban Water Authority  
Easylink Services Corporation  
El Paso Electric Company  
El Paso Water Utilities  
El Toro Water District  
Electric City Utilities/City of Anderson  
Electric Power Board-Chattanooga  
Elizabethtown Gas  
Elmira Water Board NY  
Elyria Public Utilities  
Embarq Communications  
Emerald Coast Utilities Authority  
Entergy Arkansas, Inc.  
Entergy Gulf States LA, LLC  
Equitable Gas Company  
Erie County Water Authority  
Evansville, IN Waterworks Dept  
Everett Utilities  
Fairfax Water - VA

Fairfield Municipal Utilities	Imperial Irrigation District, CA
Fairpoint Communications	Indian River County Utilities, FL
Fewtek Inc.	Indianapolis Power & Light
First Utility District of Knox County	Indianapolis Water Company
Flint EMC, GA	Insight
Flint Township-Board of Public Works	Intercall
Florence Water & Sewer Commission	Intermountain Gas Company
Florida City Gas	Intermountain Rural Electric Association
Florida Power & Light Company	Irvine Ranch Water District
Florida Public Utilities Co, DeBary	Jackson Electric Membership Corp, GA
Floyd County Water Department	Jackson Energy Authority
Fontana Water Company	Jackson Water Collection, MI
Fort Collins Utilities	Jacksonville Electric Authority
Fort Worth Water Dept, TX	Jefferson County AL, Sewer Service Fund
Frederick County Division of Utilities	Jefferson Parish, LA
Frontier	Jersey Central Power & Light
Fruitland Mutual Water Company	Johnson City Power Board
Gainesville Regional Utilities	Johnson City Utility System
Gas South	Kansas City Power & Light Company
Geoff Patterson, Receiver of Taxes	Kansas Gas Service
Georgia Power	KCMO Water Services Department
Golden State Water Company	Keynote Red Alert
Grand Chute Utilities	Kissimmee Utility Authority
Grand Traverse County Dept of Pub Works	Knoxville Utilities Board
Granite Telecommunications	Kentucky Utilities Company
Greater Augusta Utility District, ME	Laclede Gas Company
Greater Cincinnati Water Works	Lafayette Utilities Systems
Green Bay Water Utility	Lake Apopka Natural Gas District, FL
Green Mountain Power	Lake County Dept of Public Works, IL
Greene County - Department of Public Wor	Lakehaven Utility District
Greenville Utilities Commission, NC	Lakeland Electric/City of Lakeland, FL
Greenville Water System, SC	Lansing Board of Water & Light
GreyStone Power Corporation	Lee County Electric Cooperative
Gulf Power	Lincoln Electric System
Gwinnett Co. Water Resources	Long Island American Water, NY
Hamilton Township	Long Island Power Authority
Hampton Roads Utility Billing Services	Los Angeles County Dept. of Public Works
Harker Heights Water Department, TX	Los Angeles Dept of Water & Power
Harpeth Valley Utilities District	Loudoun Water
Harrisonburg Electric Commission	Louisville Water Company
Hawaiian Electric Company, Inc.	Lubbock Power Light & Water
Hawaiian Telecom	Lycoming County Water & Sewer Authority
Hayward Water System	Macon Water Authority
Helix Water District	Madison Gas and Electric - WI
Hernando County Utilities, FL	Madison Suburban Utility District
Hicksville Water District	Madison Water/Sewer/Storm Utilities, WI
Highland Sewer & Water Authority	Manchester Water Works
Highland Utilities Dept, IN	Marin Municipal Water District
Highlands Ranch Metro Districts	Martin County Utilities
Hillsborough County Water Resource Ser.	McAllen Public Utilities -TX
Holland Board of Public Works	MCI
Holland Charter Township, MI	Manatee County Utilities Cust Serv
Holyoke Gas & Electric Department	Medford Water Commission, OR
Holyoke Water Works, MA	Memphis Light, Gas & Water Division
Huntsville Utilities, AL	Merced Irrigation District
Idaho Power	Merchantville - Pennsauken

Met-Ed	Olivenhain Municipal Water District
Metro	Ontario Water Works
Metro Technology, Inc. (AL)	Orange and Rockland Utilities
Metro Water Services TN	Orange County Utilities
Metropolitan St. Louis Sewer District	Orlando Utilities Commission
Miami-Dade Water and Sewer Dept.	Orwell Natural Gas Company
MidAmerican Energy Company	Ozarks Electric Cooperative Corporation
Mid-Carolina Electric Cooperative	Pacific Gas & Electric
Middle Tennessee Electric Membership	Pacific Power-Rocky Mountain Power
Milwaukee Water Works	Paducah Power System
Mishawaka Utilities	Panama City Utilities Department , FL
Mississippi Power	Parker Water & Sanitation District
Missouri Gas Energy	Paulding County Water, GA
Mobile Area Water & Sewer System	Pearl River Valley EPA
Modesto Irrigation District	Peco Energy Company
Monroe County Water Authority	Pedernales Electric Cooperative, Inc.
Monte Vista Water District	Penelec
Montgomery Water Works	Pennichuck Water Works, Inc.
Mount Laurel Municipal Utilities	Peoples Gas
Mount Pleasant Waterworks, SC	PEPCO (Potomac Electric Power Company)
Mountaineer Gas	PhiladeLPhia Gas Works
Nashville Electric Service	Piedmont Natural Gas-Nashville Gas
National Fuel	Pinellas County, FL-Utilities
National Grid	Plaza Mill Limited
Nevada Power Company	PNM Electric & Gas Services
New Braunfels Utilities, TX	Portland General Electric
New England Gas Company	Portland Water District - ME
New England Water Utility Services, Inc.	PPL Utilities
New Hampshire Gas Corporation	Prattville Water Works Board
New Jersey Natural Gas Company	Progress Energy Carolinas, Inc
New Mexico Utilities, Inc.	Providence Water
Newport News Waterworks	Public Service Electric & Gas Company
Nextel Communications	PSNC Energy (Public Service Company of NC)
Nicor Gas Transportation	Public Service of New Hampshire
Nicor Gas	Public Works Commission, City of Fayetteville
Northern Indiana Public Service Company	Puerto Rico Telephone
North Attleborough Electric	Puget Sound Energy
North Attleborough Public Works	Prince William County Services
North Little Rock Electric	Questar Gas
North Shore Gas	Qwest
North State Communications	Racine Water & Wastewater Utilities, WI
North Wales Water Authority	Rancho California Water District
Northampton Borough Municipal Authority	Regional Water Authority, CT
Northern Utilities Natural Gas	Research In Motion
Northern Virginia Electric Cooperative	Rochester Gas & Electric
NSTAR/	Ritter Communications
NW Natural	Riverdale City Corporation
NYC Water Board	Riverside Public Utilities, CA
New York State Electric & Gas	Roanoke Gas Company
O.C.W.S. Okaloosa County	Rocky Mount Public Utilities
Ocala Electric Utility, FL	Sacramento County Utilities
Oceanic Time Warner Cable	Sacramento Municipal Utility District
Onondaga County Water Authority	Saddleback Communications
Oklahoma Gas & Electric Service	Saint Paul Regional Water Services
Ohio Edison	Salt Lake City Corporation
Oklahoma Natural Gas Company	San Angelo Water Utilities

San Antonio Water System  
San Diego Gas & Electric  
San Jose Water Company  
Santa Buckley Energy  
Santa Cruz Municipal Utilities  
Santa Margarita Water District-SMWD  
Santee Cooper  
Sarasota County Environmental Services  
Sawnee EMC  
South Carolina Electric & Gas  
Sebring Gas System Inc.  
Second Taxing District Water Department  
Semco Energy Gas Company  
Semptra Energy Solutions  
SFPUC-Water Department, CA  
Shelby Township Dept of Public Works  
Sierra Pacific Power Company-NV  
Silverdale Water District # 16  
Simplenet  
Skytel  
Southern Maryland Electric Cooperative  
Snapping Shoals EMC  
Snohomish County PUD  
South Bend Water Works  
South Central Power CO, OH  
South Jersey Gas Company  
South Louisiana Electric Cooperative  
Southern California Edison  
Southern California Gas  
Southwest Gas Corporation  
Southwestern VA Gas Company  
Spartanburg Water System  
Spectrum Utilities Solutions  
Spokane County Utilities  
Spokane County Water Dist #3  
Spring Hill Water Works, TN  
Springfield Utility Board  
Springfield Water & Sewer Commission  
Sprint  
Salt River Project  
St. Lucie West Services District  
Suburban East Salem Water District  
Suburban Natural Gas  
Suddenlink  
Suez Energy Resources NA  
Suffolk County Water Authority - NY  
Summit Township Water Authority  
Sumter Electric Cooperative, Inc., FL  
Surewest  
Sweetwater Authority  
T Mobile  
Tacoma Public Utilities  
Taunton Municipal Lighting Plant  
TDS Telecom  
Tampa Electric Company  
Terrebonne Parish Consolidated Govt.

Texas Gas Service  
The Illuminating Company  
The Metropolitan District CT  
The Torrington Water Company  
Thoroughbred Village  
Toledo Edison  
Tombigbee Electric Power Assoc-Tupelo  
Town of Apex, NC  
Town of Aurelius - Water & Sewer, NY  
Town of Burlington, MA  
Town of Cary, NC  
Town of Collierville, TN  
Town of Cortlandt, NY  
Town of Danvers, MA-Electric Division  
Town of Dartmouth, MA  
Town of Foxborough, MA  
Town of Gilbert, AZ  
Town of Hanover, MA-Tax Collector  
Town of Manchester, CT  
Town of Natick, MA  
Town of Plymouth, MA  
Town of Queen Creek Water, AZ  
Town of Salem, NH  
Town of Schererville, IN  
Town of Vestal, NY - Utility Fund  
Town of Victor, NY  
Town of Wallkill, NY  
Township of Freehold, NJ  
Township of Livingston, NJ  
Township of Roxbury, NJ  
Township of Wayne, NJ  
TPS  
Tri-County Electric Cooperative/TX  
Trinsic Spectrum Business  
Truckee Meadows Water Authority, NV  
Trumbull County Water & Sewer Dept.  
Trussville Utilities Board, AL  
Tucows Com  
Tucson Electric Power Company  
Tupelo Water & Light Dept  
Turlock Irrigation District  
TXU Energy  
Tylex Inc./TX  
UGI Energy Services, Inc.  
UGI Penn Natural Gas  
United Illuminating Company  
United Power  
United Water Idaho  
United Water New Jersey/Harrington Park  
United Water Pennsylvania  
Unitil Concord Electric Company  
USA Mobility  
UTE Water Conservancy District  
Utilities Inc. of Louisiana  
Utility Billing Services-AR  
Utility Payment Processing, Baton Rouge



Valencia Water Company, CA  
VCCDD Utility  
Vectren Energy Delivery  
Verizon (BA)  
Verizon (GTE)  
Verizon Online  
Verizon Wireless  
Vermont Gas Systems, Inc.  
Village of Algonquin, IL  
Village of Arlington Heights, IL  
Village of Bedford Park, IL  
Village of Bloomingdale, IL  
Village of Downers Grove, IL  
Village of Elmwood Park, IL  
Village of Gurnee, IL  
Village of Matteson, IL  
Village of Niles, IL  
Village of Norridge, IL  
Village of Nyack Water Dept., NY  
Village of Schaumburg, IL  
Village of Wellington, FL  
Virginia Natural Gas  
Vista Irrigation District  
Walnut Valley Water District  
Walton EMC PO Box 1347/260  
Warrington Township Water & Sewer Dept.  
Washington Gas  
Washington Suburban Sanitary Commission  
Water Gas & Light Commission  
Water Revenue Bureau, PA  
WaterOne  
Wisconsin Electric  
Wisconsin Gas  
West View Water Authority  
Westar Energy/KPL  
Western Allegheny County MUA  
Western Massachusetts Electric  
Westminster Finance - CO  
Wilkinsburg-Penn Joint Water Authority  
Williston Water Department  
Willmut Gas Company  
Windstream  
Wisconsin Public Service Corporation  
Withlacoochee River Electric Cooperative  
Wright-Hennepin Coop Electric  
Xcel Energy: Southwestern Public Service  
Yankee Gas Services  
Youngstown Water Dept., OH

**Real Property Lessors**

1030 W. North Avenue Bldg., LLC  
120 Orchard LLC  
1251 Fourth Street Investors, LLC  
13630 Victory Boulevard LLC  
1890 Ranch, Ltd  
1965 Retail LLC

19th Street Investors, Inc.  
36 Monmouth Plaza LLC  
3725 Airport Boulevard, LP  
380 Towne Crossing, LP  
4 Newbury Danvers LLC  
44 North Properties, LLC  
444 Connecticut Avenue LLC  
502-12 86th Street, LLC  
5035 Associates, LP  
601 Plaza, LLC  
610 & San Felipe, Inc.  
680 S. Lemon Avenue Company LLC  
700 Jefferson Road Ii, LLC  
ADD Holdings, LP  
AAC Cross County Leasehold Owner, LLC  
Abercorn Common, LLP  
Abrams Willowbrook Three LP  
Acadia Realty Limited Partnership  
ACCent Homes, Inc  
ACPG Management, LLC  
Advance Real Estate Management, LLC  
Agree Limited Partnership  
AIG Baker Deptford, LLC  
AIG Baker Hoover, LLC  
Alameda Associates  
Alexander's Of Rego Park Center, Inc.  
Alexandria Main Mall LLC  
Alliance - Rocky Mount, LLC  
Almaden Plaza Shopping Center, Inc.  
Almeda-Rowlett Retail LP  
Almonesson Associates, LP  
Altamonte Springs Real Estate Associates, LLC  
Amargosa Palmdale Investments, LLC  
AMB Property, LP  
Amcap Arborland LLC  
Amcap Northpoint LLC  
American National Bank & Trust Company Of  
Chicago  
American National Insurance Company  
Amherst Industries, Inc.  
AMLI Land Development- I, LP  
Ammon Properties LLC  
AMREITTexas Real Estate Investment Trust  
AR Investments, LP  
Arboretum of South Barrington LLC  
Ardmore Development Authority  
Argyle Forest Retail I, LLC  
Arho LP  
Arrowhead Net Lease, LP  
Arundel Mills Marketplace LP  
Atlantic Center Fort Greene Associates LP  
Avenue Forsyth LLC  
Avr Cpc Associates, LLC  
Awe-Ocala, Ltd.  
Bainbridge Shopping Center II LLC  
Baker Natick Promenade LLC

Barberio, Janet  
Bard, Ervin & Suzanne  
Barnes and Powers North LLC  
Basile LLC  
Basser - Kaufman 222, LLC  
Basser-Kaufman Inc.  
Battlefield Fe LP  
BBD Rosedale, LLC  
BC Portland Partners, Inc.  
Bear Valley Road Partners LLC & M Lantz LLC  
Becker Investment Company  
Becker Trust, LLC  
Bedford Park Properties, LLC  
Bel Air Square LLC  
Bella Terra Associates LLC  
Benderson Development Company  
Benderson Properties Inc.  
Benenson Columbus - OH Trust  
Berkshire West  
Berkshire-Amherst, LLC  
Berkshire-Hyannis, LLC  
BFLO-Waterford Associates, LLC  
BFW/Pike Associates, LLC  
BG Walker, LLC  
BK Properties LP  
Blank Aschkenasy Properties LLC  
Building Retail 2007 LLC & Netarc LLC  
BI-NTY I, LLC  
Boise Towne Plaza LLC  
Bond CC. V Delaware Business Trust  
Bond CC II Delaware Business Trust  
Bond CC III Delaware Business Trust  
Bond CC IV Delaware Business Trust  
Bond-Circuit II Delaware Business Trust  
Bond-Circuit IV Delaware Business Trust  
Bond-Circuit IX Delaware Business Trust  
Bond-Circuit V Delaware Business Trust  
Bond-Circuit VIII Delaware Business Trust  
Bond-Circuit X Delaware Business Trust  
Bond-Circuit XI Delaware Business Trust  
Boulevard Associates  
Boulevard North Associates, LP  
Boyer Lake Pointe, Lc  
BPP-Connecticut LLC  
BPP-Muncy LLC  
BPP-Ny LLC  
BPP-Oh LLC  
BPP-Redding LLC  
BPP-Sc LLC  
BPP-Va, LLC  
BPP-Wb, LLC  
Brandywine Grande C, LP  
Bre, Louis Joliet, LLC  
Briantree Property Association LP  
Brick 70 LLC  
Brighton Commercial LLC

Broadacre South LLC  
Broadstone Crossing LLC  
BT Bloomington LLC  
Burbank Mall Associates LLC  
Burnham Pacific Properties  
By-Pass Development Company LLC  
CC. Hamburg NY Partners, LLC  
CJM. Management Company  
CA New Plan Asset Partnership IV, LLP  
Cafaro Governors Square Partnership  
Camelback Center Properties  
Cameron Group Associates LLP  
Campbell Properties LP  
Cap Brunswick LLC  
Caparra Center Associates, S.E.  
Capital Centre LLC  
Cardinal Capital Partners  
Cardinal Court, LLC  
Carlyle-Cypress Tuscaloosa I, LLC  
Carousel Center Company, LP  
Carriage Crossing Market Place, LLC  
Carrollton Arms  
Catellus Development Corporation  
Catellus Operating LP  
CBC - Wilbur Properties  
CBL Terrace Limited Partnership  
CC - Investors 1995-6  
CC - Investors 1996-1  
CC - Investors 1996-12  
CC - Investors 1996-17  
CC - Investors 1996-3  
CC Brandywine Investors 1998 LLC  
CC Colonial Trust  
CC Countryside 98 LLC  
CC East Lansing 98 LLC  
CC Frederick 98 LLC  
CC Ft. Smith Investors 1998 LLC  
CC Grand Junction Investors 1998 LLC  
CC Green Bay 98 LLC  
CC Harper Woods 98 LLC  
CC Independence LLC  
CC Indianapolis 98 LLC  
CC Indianapolis LLC  
CC Investors 1995-1  
CC Investors 1995-2  
CC Investors 1995-3  
CC Investors 1995-5  
CC Investors 1996-10  
CC Investors 1996-14  
CC Investors 1996-6  
CC Investors 1996-7  
CC Investors 1997-10  
CC Investors 1997-12  
CC Investors 1997-2  
CC Investors 1997-3  
CC Investors 1997-

CC Jackson 98 LLC	Citrus Park CC LLC
CC Kingsport 98 LLC	City View Center LLC
CC La Quinta LLC	CK Richmond Business Services #2, LLC
CC Lafayette LLC	Clairemont Square
CC Madison LLC	Clay Terrace Partners LLC
CC Merrillville Trust	Cleveland Towne Center LLC
CC PhiladeLPhia 98 LLC	Coastal Way LLC
CC Ridgeland 98 LLC	Cobb Corners II LP
CC Roseville, LLC	Cofal Partners LP
CC Springs LLC	Cohab Realty LLC
CC Wichita Falls 98 Trust	Coldwater Development LLC
CCC Realty, LLC	Cole CC Aurora Co, LLC
CCDC Marion Portfolio LP	Cole CC Groveland Fl, LLC
CCI Louisiana Trust	Cole CC Kennesaw Ga, LLC
CCI Trust 1994-I	Cole CC Mesquite Tx, LLC
CC-Virginia Beach LLC	Cole CC Taunton Ma, LLC
CDB Falcon Sunland Plaza LP	Colonial Heights Holding, LLC
Cedar Development, Ltd	Colonial Heights Land Association
Centennial Holdings LLC	Colonial Square Associates LLC
Central Investments, LLC	Colonnade LLC
Central Park 1226, LLC	Colony Place Plaz, LLC
Central Park Property Owners Association	Columbia Plaza Shopping Center Venture
Centro Bradley Spe 7 LLC	Community Centers One LLC
Centro Heritage County Line LLC	Compton Commercial Redevelopment Company
Centro Heritage Innes Street LLC	Concar Enterprises Inc.
Centro Heritage UC Greenville LLC	Concord Mills LP
Centro Properties Group	Condan Enterprises LLC
Centro Watt	Congressional North Associates LP
Century Plaza Development Corporation	Continental 45 Fund LLC.
Cermak Plaza Associates LLC	Continental 64 Fund LLC
CFH Realty III/Sunset Valley LP	Cortlandt B. LLC
Chalek Company LLC	Cosmo-Eastgate, Ltd.
Chambersburg Crossing LP	Cottonwood Phase V LLC
Chandler Gateway Partners LLC	Coventry II DDR Buena Park Place LP
Chapel Hills - West LLC	Coventry II DDR Merriam Village LLC
Chapman And Main Center	Covington Lansing Acquisition LLC
Charbonnet Family Ltd et. al	CP Venture Two LLC
Charlotte (Archdale) UY LLC	Craig-Clarksville Tennessee LLC
Chehalis Hawaii Partners LLC	Crosspointe 08 A LLC
Chico Crossroads LP	Crossways Financial Associates LLC
Chino South Retail PG LLC	Crown CC 1 LLC
CHK LLC	CT Retail Properties Finance V LLC
Cim/Birch St., Inc.	Cypress/Spanish Fort I LP
Circuit Distribution - Illinois	Daly City Partners I LP
Circuit II Corporation	Daniel G. Kamin Baton Rouge LLC
Circuit Investors - Fairfield, LP	Daniel G. Kamin Burlington LLC
Circuit Investors - Vernon Hills, LP	Daniel G. Kamin Elmwood Park LLC
Circuit Investors - Yorktown, LP	Daniel G. Kamin Flint, LLC
Circuit Investors #2 Ltd	Daniel G. Kamin Mcallen LLC
Circuit Investors #3 LP	Daniel G Kamin and Howard Kadish, LLC
Circuit Investors #4 - Thousand Oaks LP	Dartmouth Marketplace Associates
Circuit Oklahoma Property Investor	Dayton Hudson Corporation
Circuit Pennsylvania Corporation	DDR Southeast Loisdale LLC
Circuit Sports LP	DDR Crossroads Center LLC
Circuit Tax Property Investors LP	DDR Family Centers LP
Circuitville LLC	DDR Highland Grove LLC

DDR Homestead LLC	East Gate Center V
DDR Horseheads LLC	Eastchase Market Center LLC
DDR Mdt Asheville River Hills	Eastland Shopping Center LLC
DDR Mdt Fairfax Towne Center LLC	Eastridge Shopping Center LLC
DDR Mdt Grandville Marketplace LLC	EEL Mckee LLC
DDR Mdt Monaca Township Marketplace LLC	EKLEC Co. Newco LLC
DDR Mdt Union Consumer Square, LLC	ELPF Slidell, LLC
DDR Miami Ave LLC	Emporium on LBJ Owners Association
DDR Norte LLC, S.E.	Encinitas PFA, LLC
DDR Southeast Cary LLC	Enid Two, LLC
DDR Southeast Cortez, LLC	ERP of Midway, LLC
DDR Southeast Culver City District	Estate of Joseph Y. Einbinder
DDR Southeast Dothan Outparcel, LLC	Evansville Developers LLC, G.B.
DDR Southeast Highlands Ranch LLC	Evergreen Mcdowell And Pebble Creek LLC
DDR Southeast Olympia District	Excel Realty Partners LP
DDR Southeast Rome LLC	Excel Westminster Marketplace, Inc.
DDR Southeast Snellville LLC	F.R.O., LLC Ix
DDR Southeast Union LLC	Faber Bros., Inc
DDR Southeast Vero Beach LLC	Fairfax Court LP
DDR 1st Carolina Crossings South LLC	Fairview Heights Investors LLC
DDRA Arrowhead Crossing LLC	Fairway Centre Associate, LP
DDRM Hilltop Plaza LP	Faram Muskegon LLC
DDRM Skyview Plaza LLC	Farmingdale-Grocery LLC
DDR-Sau Greenville Point LLC	Fayetteville Developers LLC
DDR-Sau Wendover Phase II, LLC	FC Janes Park LLC
DDRTC CC Plaza LLC	FC Richmond Associates LP
DDRTC Columbiana Station I LLC	FC Treeco Columbia Park, LLC
DDRTC Creeks at Virginia Center LLC	FC Wodbridge Crossing, LLC
DDRTC McFarland Plaza LLC	Federal Realty Investment Trust
DDRTC Newnan Pavilion LLC	Feil Organization, The
DDRTC Southlake Pavilion LLC	FGP Company
DDRTC Sycamore Commons LLC	Fingerlakes Crossing LLC
DDRTC T&C LLC	Firecreek Crossing o Reno LLC
DDRTC Walks at Highwood Preserve I LLC	First Berkshire Properties LLC
Decatur Plaza I, LLC	FJL MVP LLC
Deerbrook Anchor Acquisition LLC	Flintlock Northridge LLC
Dematteo Management Inc.	F&M Properties
Dentici Family Limited Partnership	Fogg-Snowville LLC
Derito Pavilions 140 LLC	Foothill Business Association
Desert Home Communities of Oklahoma, LLC	Foothill Pacific Towne Center
DEV LP	Forecast Danbury LP
Diamond Square LLC	Forest City Commercial Group LLC
Dicker/Warmington Properties	Forest City Ratner Company
Dikeou, Deno P.	Fourels Investment Company
Dim Vastgoed, N.V.	Fr/Cal Gouldsboro Property Holding LP
DJD Partners LP	Friedland, Lawrence And Melvin
DMC Properties, Inc.	FW CA Brea Marketplace LLC
Dollinger Lost Hills Associates	G&S Livingston Realty Inc.
Donahue Schriber Realty Group LP	Gainesville Outdoor Advertising Inc.
Dowel Conshohocken LLC	Galileo Apollo II Sub, LLC
Dowel-Allentown, LLC	Galileo CMBS T2 NC LP
Drexel Delaware Trust	Galileo Freshwater/Stateline LLC
Drury Land Development Inc.	Galileo Northeast LLC
Durham Westgate Plaza Investors LLC.	Galleria Partnership
E&A Northeast LP	Galleria Plaza Ltd.
Eagleridge Associates (Pueblo) LLC	Garden City Center

Gateway Center Properties III, LLC  
Gateway Company LLC  
Gateway Woodside Inc.  
GC Acquisition Corporation  
Geenen Dekock Properties LLC  
Generation H One and Two LP  
GGP Mall of Louisiana LP  
GGP-Steeplegate Inc.  
Gladwyne Investors, LP  
Glenmoor LP  
GMS Golden Valley Ranch LLC  
Goldsmith, Barbara L.  
Goodmill LLC  
Gould Livermore LLC  
Grand Hunt Center Oea  
Gravois Bluffs III LLC  
GRE Grove Street One LLC  
GRE Vista Ridge LP  
Greater Orlando Aviation Authority  
Greece Ridge LLC  
Greeley Shopping Center LLC  
Green 521 5th Avenue LLC  
Green Acres Mall LLC  
Greenback Associates  
Greenwood Point LP  
GRI-EQY (Sparkleberry Square) LLC  
GS Erie LLC  
GS II Brook Highland LLC  
Gunning Investments, LLC  
Hallaian Brothers  
Hamilton Chase Santa Maria LLC  
Hamilton Crossing I LLC  
Hampten Commons Condominium Association  
Hannon Ranches Ltd  
Hanson Industries Inc.  
Harold and Lucille Chaffee Trust  
Hart Kings Crossing LLC  
Hartman 1995 Ohio Property Trust  
Harvest/NPE LP  
Hayden Meadows JV  
Hayward 880, LLC  
Heritage Property Investment LP  
Heritage-Lakes Crossing LLC  
Hickory Hollow Development Inc.  
Hickory Ridge Pavilion LLC  
Highlands Ranch Community Association  
HIP Stephanie, LLC  
HK New Plan Covered Sun LLC  
HK New Plan EPR Property Holdings LLC.  
HK New Plan Exchange Property Owner II LP  
HKK Investments  
Hollingsworth Capital Partners - Intermodal, LLC  
Holyoke Crossing LP II  
Home Depot USA Inc.  
Hoprock Limonite LLC  
Howland Commons Partnership

HRI/Lutherville Station LLC  
Hudson Realty Trust  
Huntington Mall Company  
HV Covington LLC  
HWR Kennesaw LLC  
I-10/Bunker Hill Associates, LP  
I-93 Somerville LLC  
Iannucci Development Corporation  
Immobilien Verwaltung GMBH  
Indian River Mall  
Inland American Chesapeake Crossroads LLC  
Inland American Oklahoma City Penn, LLC  
Inland American Retail Management  
Inland Commercial Property Management Inc.  
Inland Us Management LLC  
Inland Western Austin Southpark Meadows II LP  
Inland Western Cedar Hill Pleasant Run LP  
Inland Western College Station Gateway II, LP  
Inland Western Columbus Clifty LLC  
Inland Western Houma Magnolia LLC  
Inland Western Lake Worth Towne Crossing  
Inland Western Lewisville Lakepointe LP  
Inland Western McDowell LLC  
Inland Western Oswego Gerry Centennial LLC  
Inland Western Richmond Mayland LLC  
Inland Western San Antonio Hq LP  
Inland Western Southlake Corners LP  
Inland Western Sugar Land Colony LP  
Inland Western Temecula Commons LLC  
Inland Western West Mifflin Century III District  
Integrated Real Estate Services LLC  
International Speedway Square Ltd  
Interstate Augusta Properties LLC  
Investors Brokerage Inc.  
Irish Hills Plaza West II LLC  
Irvine Company LLC  
Irving Harlem Venture LP  
J&F Enterprises  
Jaffe of Weston II Inc.  
Janaf Crossings, LLC  
Jantzen Dynamic Corporation  
Jefferson Mall Company II LLC  
JKCG LLC  
Johnson City Crossing (Delaware)LLC  
Johnstown Zamias LP  
Jubilee-Springdale LLC  
Jurupa Bolingbrook LLC  
JWC/Loftus LLC  
K&G/Dearborn LLC.  
Kamin Realty Co  
Karns Real Estate Holdings II, LLC  
Katy Mills Mall LP  
KB Columbus I-CC  
KC Benjamin Realty LLC  
K E - Athens LLC  
Kendall-77 Ltd.

Kentucky Oaks Mall  
K-Gam Broadway Craycroft LLC  
Kimco Acadiana 670 Inc.  
Kimco Arbor Lakes S.C., LLC  
Kimco Pk LC  
Kimco Realty Corporation  
KIR Amarillo LP  
KIR Arboretum Crossing LP  
KIR Augusta I 044 LLC  
KIR Piers 716 LLC  
Kite Coral Springs LLC  
Knoxville Levcal LLC  
KNP Investments  
Kobra Properties  
Kolo Enterprises  
Kramont Vestal Management LLC  
KRG Market Street Village LP  
Kroustalis Investment  
Krupp Equity Limited Partnership  
KSK Scottsdale Mall LP  
L. Mason Capitani Propety & Asset Mgmt. Inc  
La Cienega-Sawyer Ltd.  
La Frontera Village LP  
La Habra Imperial LLC  
Landing at Arbor Place LP, The  
Landings Management Association  
Landman, Deborah, Eli Landman, Zoltan Schwartz &  
Anna Schwartz  
Laredo/MDN II LP  
Larry J. Rietz, MP, LLC  
Las Vegas Land and Development Company LLC  
LB Commercial Mortgage Trust Series 1998 C1  
LC White Plains Retail LLC  
Lea Company  
League City Towne Center Ltd  
Leben, Robert L. & Mary C.  
Lester Development Corporation  
Lexington Corporate Properties Inc.  
Lexington Lion Weston I LP  
Lincoln Plaza Associates LP  
Lincoln US Properties LP  
Linden Business Center Association  
Little Britain Holding, LLC  
Loop West LLC  
Louis Joliet Shoppingtown LP  
Lucknow Associates  
Lufkin Gkd Partner, LP  
M & M Berman Enterprises  
MIA Brookhaven LLC  
Macerich Lakewood LLC  
Macerich Vintage Fair LP  
Macy's Central  
Madison Waldorf LLC  
Magna Trust Company  
Main Street At Exton LP  
Mall at Gurnee Mills LLC

Mall at Valle Vista LLC  
Mall of Georgia LLC  
Mallview Plaza Company Ltd.  
Manco Abbott OEA Inc.  
Mansfield Seq 287 and Debbie Ltd.  
Manteca Stadium Park LP  
Marco Portland General Partnership  
Market Heights Ltd  
Marlton VF, LLC  
Mass One LLC  
Mayfair - MDCC Business Trust  
MB Fabyan Randall Plaza Batavia LLC  
MB Keene Monadnock LLC  
McAlister Square Partners Ltd  
MD-GSI Associate, LLC  
MDS Realty II, LLC  
Meacham Business Center LLC  
Meadowbrook Village LP  
Melbourne-JCP Associates Ltd.  
Melville Walton Hone, Trustee Of Hone Family  
Memorial Square 1031 LLC  
Meridian Village LLC  
Metro Center LLC  
Meyerland Plaza (De) LLC  
MHW Warner Robins LLC  
Mibarev Development I LLC  
Mid US LLC  
Mid-America Asset Management  
Milford Crossing Investors LLC  
Millman 2000 Charitable Trust  
Millstein Industries LLC  
MK Kona Commons LLC  
Mobile KPT LLC  
Monrovia Marketplace LLC  
Montclair Plaza LLC  
Monte Vista Crossings, LLC  
Montevideo Investments, LLC  
Montgomery Towne Center Station, Inc  
Morgan Hill Retail Venture LP  
Morris Bethlehem Associates LP  
Morrison Crossing Shopping Center  
Mount Berry Square LLC  
Mr Keene Mill 1 LLC  
Msf Eastgate-I LLC  
Myrtle Beach Farms Company Inc.  
Nap Northpoint LLC  
National Retail Properties, LP  
Nazario Family Partnership  
Necrossgates Commons Newco, LLC  
Nevada Investment Holdings, Inc.  
New Plan Excel Realty Trust  
New Plan of Memphis Commons, LLC  
New River Properties  
NMC Stratford LLC  
North Attleboro Marketplace II LLC  
North Hill Centre, LLC

North Plainfield VF LLC	Pond Road Associates
Northcliff Residual Parcel 4 LLC	Port Arthur Holdings III Ltd.
Northern Trust Bank of California	Potomac Festival II
Northwoods LP	Potomac Run LLC
Novogroder/Abilene LLC	PR Beaver Valley LP
NP Huntsville LLC	Prattcenter LLC
NP I&G Conyers Crossroads LLC	Preit Services LLC
NP/SSP Baybrook LLC	PRGL Paxton LP
NPP Development LLC	Prince George's Station Retail LLC
Oak Hollow Mall	Principal Real Estate Holding Company LLC
Oates, Marvin L.	Priscilla J. Rietz LLC
OLP 6609 Grand LLC	Promventure LP
OLP CC Ferguson LLC	Property Management Support Inc.
OLP CC Florence LLC	Provo Group, The
OLP CC Antioch LLC	PRU Desert Crossing V LLC
OLP CC Fairview Heights LLC	Prudential Insurance Company Of America
OLP CC St.Louis LLC	Puente Hills Mall LLC
One Liberty Properties	Ramco West Oaks I LLC
Orangefair Marketplace LLC	Ramco-Gershenson Properties LP
Orion Alliance Group LLC	Rancon Realty Fund IV Subsidiary LLC
Orland Town Center Shopping Center	Ray Mucci's Inc.
OTR	Raymond and Main Retail LLC
PL Mesa Pavilions LLC	RB-3 Associates
P/A Acadia Pelham Manor LLC	RD Bloomfield Associates LP
PA 73 South Association	Realty Income Corporation
Pace-Brentwood Partners LLC	Rebs Muskegon LLC
Pacific Carmel Mountain Holdings LP	Red Mountain Retail Group
Pacific Castle Groves LLC	Red Rose Commons Condominium Association
Pacific Harbor Equities LLC	Redtree Properties LP
Pacific/Youngman-Woodland Hills	Regency Centers LP
Paige Exchange Corporation	Regency Petaluma LLC
Palm Springs Mile Associates Ltd.	Reiff & Givertz Texas Prop LLC
Palmetto Investors LLC	Remount Road Associates LP
Pan Am Equities Inc.	Richland Town Centre LLC
Panattoni Development Company LLC	Rimac Equities Corporation
Pappas Gateway LP	Rio Associates LP
Paragon Affiliates	Robinson, Donald
Parkdale Mall Associates LP	RREEF America REIT II Corporation VVV
Parkdale Village LP	RVIP Valley Central LP
Parker Bullseye LLC	Saunders Hotel Group
Parker Central Plaza, Ltd.	SCC San Angelo Partners Ltd.
Parks at Arlington LP	Sigmund Sommer Properties
Parkside Realty Associates, LP	Simon Property Group
Parkway Centre East LLC	Sonnet Investments LLC
Parkway Plaza LLC	South Shields #1 Ltd.
Parkway Terrace Properties Inc.	Southland Investors LP
Paskin, Marc	Southwind Ltd.
Peikar Muskegon LLC	SPG Tennessee LP
Plantation Point Development LLC	Station Landing LLC
Plaza at Jordan Landing LLC	Stop & Shop Supermarket Company LLC
Plaza Las Americas, Inc	Sullivan Crosby Trust
Plaza Las Palma, LLC	Sunil Puri LLC
Plazamill LLP	Tam Stockton LLC
Plymouth Marketplace Condominium Assoc., Inc.	Teplis, Nathan, Paul, Belle, and Frank
Point West Investors II	Terra Enterprises
Polaris Circuit City LLC	Urbanical Oakland II LLC

Vornado Realty Trust  
Water Tower Square LP  
Watkins Houston Investments LP  
Wayside Commons Investors LLC  
WEC 96D Niles Investment  
WEC 97G-Syracuse Investment Trust  
Weingarten Realty Investors  
Whitestone REIT  
Wilmington Trust Company  
WRI Associates Ltd.

**Sublessees**

\$1.00 Stuff Inc.  
Academy Alliance LLC  
Adams Outdoor Advertising  
Advance Auto Parts  
American Outdoor Advertising  
Arc International Corporation  
Autozone Northeast Inc.  
Baby Superstore, Inc.  
Blockbuster Inc.  
Books A Million  
Borders Inc.  
Carmax Business Services LLC  
Casto  
CEC Entertainment, Inc.  
Chapman & Main  
Charlie Brown's Steakhouse  
Children's Discovery Centers of America  
Circuit Sports LP  
Consolidated Stores Corporation  
Dan's Big & Tall Shop Inc.  
Designs CMAL Retail Store Inc.  
DHL Global Business Services  
Dick's Sporting Goods Inc.  
Dollar General Corporation  
Dollar Tree Stores Inc.  
Don Sherwood Golf Inc.  
Edwin Watts Golf Shop  
Empire Education Group  
Entertainmart-Preston Rd LLC  
Eyecare Discount Optical Inc.  
Eynon Furniture Outlet Inc.  
Fabri-Centers of America Inc.  
Food Lion LLC  
Forecast Danbury LP  
GE Transportation Systems  
Golf Galaxy  
Golfsmith International LP  
Great Golf Inc.  
Guitar Center Stores Inc.  
Homans Associates Inc.  
Hughes MRO Ltd.  
Huntington National Bank  
Inkeeper Properties Inc.  
International House Of Pancakes

JR Furniture USA Inc.  
Joelle Inc.  
JP Morgan Chase Bank  
K&G Men's Company Inc.  
Katz  
Lakeshore Equipment Company  
La-Z-Boy Showcase Shoppes  
Lifeway Christian Resources  
Maggiano's/Corner Bakery Holding Corporation  
Mall of Decoration Inc.  
Martin, Paul T.  
Mayland Cam  
Modernage Inc.  
Mor Furniture For Less  
MRV Wanamaker LLC  
New Avenues Lease Ownership LLC  
New Colorado Daily, Inc.  
North South Partner, LLC  
O'Charleys, Inc.  
OK Apple Inc.  
Oklahoma Gold Realty LLC  
Oklahoma Goodwill Industries, Inc.  
Orthodontic Centers of Virginia Inc.  
Peak Place Holdings, LLC  
Pork Place  
Pot Luck Enterprises Inc.  
Price Chopper Operating Company  
Prosound Music Centers Inc.  
Quantum Fine Casework Inc.  
Quarterdeck Corporate Office  
Raymund Garza  
Remington Seeds LLC  
Restoration Ministries  
Ruby Tuesday's  
Salem Farm Realty Trust  
Salom Sons Inc.  
Sam Ash Megastores, LLC  
Schiavone, Daniel  
Sky Bank  
Solo Cup Company  
Staples, The Office Superstore Inc.  
The Auto Toy Store Inc.  
The Floor Store Inc.  
The Julia Christy Salon Inc.  
The Pep Boys  
The Sports Authority  
The TJX Operating Companies  
Tire Kingdom, Inc.  
Topline Appliance Depot Inc.  
Toys R US Inc.  
Trader Joe's Company  
Truong, Se and Ly  
Tru Properties Inc.  
TVI Inc.  
Viacom Outdoor  
Visionary Retail Management



Waterbed Emporium of California  
West Marine Products Inc.  
Winchester Fun Expedition Corporation  
Wired Management LLC  
Workforce Central Florida

**Personal Property Lessors**

Avaya Financial Services  
GE Fleet Services  
IBM  
Hewlett Packard  
Service Power  
Toshiba

**Banks Utilized in the Company's  
Cash Management System**

American Savings  
AmSouth Bancorporation  
Banco Popular  
Bank of America  
CRP Securities, LLC  
Chase Bank  
CRP Securities  
Fifth Third Bank  
Fifth Third Securities  
JP Morgan Securities Inc  
Lehman Brothers  
Merrill Lynch Global Institutional Advisory Division  
RBC Dain Rauscher  
SunTrust  
UBS Financial Services, Inc.  
Wachovia Bank & Securities  
Wells Fargo

**Liquidators**

Gordon Brothers Retail Partners LLC  
Great American Group  
Hilco Merchant Resources LLC  
Hudson Capital Partners LLC  
SB Capital Group LLC  
Tiger Capital Group LLC

**Litigation Counterparties**

Alicea, Ada  
Audiobahn  
Banker, Michael  
Booker, Jamal  
Dealtree  
DiPirro, Michael  
Donnelly, Kenneth  
Federal Communications Commission  
Foss, Andrew  
Harris, William  
Holloman, Latia  
Ibrahim, Betty  
Internal Revenue Service

Iowa AG  
JP Morgan Chase  
Keystone Automotive Industries  
Kobra Properties  
Mad Rhino  
Maria Moncayo (class action)  
Massachusetts Department of Revenue  
Mastercard  
Micro Electronics  
Millennium Retail Partners  
Monster Cable  
Moxley, Donald  
Murphy, Christopher  
RealSource  
Roberty Gentry (class action)  
Securities and Exchange Commission  
Snow, Christopher  
State of Iowa  
Temple, Floyd Edward Jr.  
Tennessee Department of Revenue  
Unical  
Visa  
Voegtler, Clayton P.  
Weidler, Daniel

**Restructuring and Other Professionals**

Bingham MCCutchen LLP  
Ernst & Young  
FTI Consulting Inc.  
Goldman, Sachs and Company  
Kirkland & Ellis LLP  
Kurtzman Carson Consultants LLC  
LeClairRyan  
McGuireWoods, LLP  
Ogilvy Renault LLP  
Osler, Hoskin & Hardcourt LLP  
Rothschild, Inc.  
Schulte Roth & Zabel LLP  
Wilmer, Cutler, Pickering Hale, & Dorr LLP

**U.S. Trustee's Office - Region 4**

Bove, Frank J.  
Conlon, Debera F.  
Davis, Martha  
Early, Dennis J.  
Frankel, Jack I.  
Franklin, Shannon D.  
McDow, W. Clarkson.  
Van Arsdale, Robert  
Weschler, Cecelia A.  
Whitehurst, Kenneth N. III

**District Court Judges (Eastern District  
of Virginia)**

Anderson, John F.  
Brinkeman, Leonie M.

Buchanan, Theresa C.  
Cacheris, James C.  
Davis, Ivan D.  
Ellis, T.S. III  
Hilton, Claude M.  
Jones, T. Rawles Jr.  
Lee, Gerald Bruce  
O'Grady, Liam

**Bankruptcy Court Judges**  
**(Eastern District of Virginia)**

Adams, David H.  
Huennekens, Kevin R.  
Mayer, Robert  
Mitchell, Stephen S.  
St. John, Stephen C.  
Shelley, Blackwell N.  
Tice, Douglas O. Jr.

**EXHIBIT C**

**Schedule of Invoices and Payments**

**Circuit City Stores**

			Wire Amount	Balance
9/22/08	On Account Statement	\$100,000		
9/26/08	Wire		\$100,000	\$100,000
9/29/08	Statement no. 1228100	\$ 44,956		\$55,044
10/7/08	Wire*		\$194,956	\$250,000
10/9/08	Statement No. 1230072	\$215,956		\$34,044
10/10/08	Wire		\$215,956	\$250,000
10/16/08	Statement no. 1231554	\$184,084		\$65,916
10/20/08	Wire		\$184,084	\$250,000
10/23/08	Statement no. 1232472	\$219,250		\$30,750
10/24/08	Wire		\$219,250	\$250,000
10/28/08	Statement no. 1233043	\$248,851		\$1,149
11/4/08	Wire**		\$748,851	\$750,000
11/5/08	Statement no. 1234135	\$335,153		\$414,847
11/6/08	Wire		\$335,153	\$750,000
11/9/08	Estimated Statement No. 1234656	\$500,000		\$250,000

\* This wire included an additional retainer request of \$150,000.

\*\* This wire included an additional retainer request of \$500,000.